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FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 1982

State of Maine

Donald A. Brown, State Controller

STATE
OF
MAINE

FINANCIAL REPORT

For Period
July 1, 1981 to June 30, 1982

DEPARTMENT OF FINANCE AND ADMINISTRATION
Bureau of Accounts and Control

DONALD A. BROWN
STATE CONTROLLER

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Cover photo of Mt. Katahdin courtesy of
Thomas Cabone, Department of Inland Fisheries and Wildlife

Donald A. Brown
State Controller

Francis E. Crocker
Deputy State Controller

STATE OF MAINE
DEPARTMENT OF FINANCE AND ADMINISTRATION
BUREAU OF ACCOUNTS AND CONTROL
STATE HOUSE
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TELEPHONE (207) 289-3781

Governor Joseph E. Brennan,
Members of the Legislature,
and Other Citizens of Maine

In accordance with Title 5, MRSA, Section 1547 the accompanying Financial Report of the State of Maine is submitted for the fiscal year ended June 30, 1982.

The statements present the financial position of the various funds of the State, their resources and expenditures for the fiscal year then ended. Comparative budgetary data as well as footnotes and statistical information have been included in this report to promote a better understanding of the State's finances.

In compliance with statutory requirements, the State's accounting records covering the four years ended June 30, 1982, have been audited by Ernst and Whinney, independent public accountants. Their report on the Combined Balance Sheet is contained on the following page. Due to the terms of their engagement requiring an examination of four year rather than annual operating statements, their opinion does not cover the financial statements that relate to revenues and expenditures for the year ended June 30, 1982. However, they have expressed an opinion upon those operating statements which relate to revenues and expenditures for the four years ended June 30, 1982. Copies of those statements and opinion are available at the Bureau of Accounts and Control upon request.

Question or comments about this report are always welcome.

Respectfully submitted,

Donald A. Brown
State Controller

Ernst & Whinney

Two Monument Square
Portland, Maine 04101

207/773-3894

Governor Joseph E. Brennan, and
Members of the Legislature
State of Maine
Augusta, Maine

We have examined the combined balance sheet--all funds and the long-term debt account group of the State of Maine as of June 30, 1982, presented on pages 2 and 3 and 22 through 29. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As more fully described in Note 7 to the financial statements, certain accruals were not recorded as required by generally accepted accounting principles. Had these accruals been made in accordance with generally accepted accounting principles, the unappropriated fund balance--general fund would have increased by $4,718,000 and the unappropriated fund balance--highway fund would have decreased by $3,096,000 at June 30, 1982.

The general fixed asset account group was not examined by us and, accordingly, we do not express an opinion thereon.

As more fully described in Note 10 to the financial statements, the State is a defendant in numerous lawsuits. It is not possible at this time to determine the ultimate outcome of several of these suits.

In our opinion, except for the effects on the combined balance sheet of not recording certain transactions in accordance with generally accepted accounting principles as described in the second paragraph above, and subject to the effects, if any, on the combined balance sheet of the ultimate resolution of the various lawsuits referred to in the fourth paragraph, the combined balance sheet--all funds and the general long-term debt account group presents fairly the financial position of such funds and the general long-term debt account group of the State of Maine as of June 30, 1982, in conformity with generally accepted accounting principles applied on a consistent basis.

The terms of our engagement requires an examination of four year rather than annual operating statements. Therefore, the financial statements included on pages 4 through 21 and 31 through 133 which relate to revenues or expenditures for the year ended June 30, 1982 have not been separately examined by us and, accordingly, we express no opinion on them. However, we have expressed an opinion on the operating statements for the four years ended June 30, 1982.

Ernst & Whinney

Portland, Maine
December 17, 1982

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(THE FOOTNOTES ON PAGES 22-29 ARE AN INTEGRAL PART OF ALL THE FINANCIAL STATEMENTS PRESENTED IN THIS REPORT.)

FINANCIAL SECTION

EXHIBIT I

ALL FUNDS

COMBINED BALANCE SHEET
JUNE 30, 1982

	GOVERNMENTAL		
	General	Highway	Other Special Revenue
ASSETS AND AMOUNTS TO BE PROVIDED			
Equity in Treasurer's Cash Pool	$ 37,595,208	$ 4,754,308	$ 23,219,105
Cash - Other	24,045	16,500	90,210
Investments	-	-	-
Deposit with United States Treasury	-	-	18,679,020
Accounts and Notes Receivable, net of Allowance for Possible Losses	14,002,556	3,568,818	16,553,601
Due from Other Funds	33,448	542,906	1,940,331
Inventories	-	-	-
Prepaid Expenses and Other Assets	1,441,431	595,095	560,080
Working Capital Advances to Other Funds	5,673,612	12,582,114	-
Land, Buildings and Equipment, net of depreciation (Other Funds only)	-	-	-
Future Revenue Needed for Retirement of Debt	-	-	-
	$ 58,770,301	$ 22,059,743	$ 61,042,347
LIABILITIES AND EQUITY			
Accounts Payable	$ 3,732,139	$ 1,583,266	$ 3,627,350
Due to Other Funds	3,012,941	249,913	541,978
Other Liabilities	2,592,248	6,834	2,127,713
Due to Federal Government	-	-	21,333,864
Bonds Payable	-	-	-
Working Capital Advances Payable	-	-	-
Total Liabilities	9,337,329	1,840,014	27,630,907
Equity:			
Investment in General Fixed Assets	-	-	-
Encumbrances and Appropriations Carried	14,416,680	6,620,408	33,411,440
Designated for Working Capital Advances	5,673,612	12,582,114	-
Designated for Other Purposes	10,499,333	981,954	-
Contributed Capital	-	-	-
Retained Earnings (Deficit)	-	-	-
Unappropriated Fund Balance	18,843,346	35,249	-
	49,432,972	20,219,729	33,411,440
	$ 58,770,301	$ 22,059,743	$ 61,042,347

FUNDS		OTHER FUNDS			ACCOUNT GROUPS	
Proceeds of Bonds	Debt Service	Enterprise	Internal Service	Trust and Agency	General Long Term Debt	General Fixed Assets
$26,012,980	$5,025,574	$ 3,376,423	$ 7,246,024	$109,950,296	$ -	$ -
-	183,954	315,934	1,000	12,142,102	-	-
-	-	-	-	392,264,983	-	-
-	-	-	-	-	-	-
-	10,000	14,216,391	22,092	120,106	-	-
-	-	1,111	1,285,057	50,000	-	-
-	-	8,933,867	4,171,341	-	-	-
3	-	54,981	106,100	49,756	-	-
-	-	-	-	-	-	-
-	-	6,250,271	11,738,165	-	-	216,863,763
-	-	-	-	-	271,722,000	-
$26,012,983	$5,219,529	$33,148,980	$24,569,782	$514,577,244	$271,722,000	$216,863,763
$ 328,414	$ -	$ 5,127,543	$ 1,222,234	$ 7,538,230	$ -	$ -
3	-	41,615	1,983	4,417	-	-
-	183,954	893,357	222,494	2,870,509	-	-
-	-	-	-	-	-	-
-	-	240,000	-	-	271,722,000	-
-	-	5,088,506	13,117,220	50,000	-	-
328,417	183,954	11,391,022	14,563,933	10,463,157	271,722,000	-
-	-	-	-	-	-	216,863,763
25,684,565	5,035,574	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	504,114,086	-	-
-	-	54,057,951	3,716,763	-	-	-
-	-	(32,299,992)	6,289,084	-	-	-
-	-	-	-	-	-	-
25,684,565	5,035,574	21,757,958	10,005,848	504,114,086	-	216,863,763
$26,012,983	$5,219,529	$33,148,980	$24,569,782	$514,577,244	$ 271,722,000	$216,863,763

EXHIBIT II

GOVERNMENTAL FUNDS

COMBINED STATEMENT OF RESOURCES, EXPENDITURES AND CHANGES IN FUND EQUITY FOR THE YEAR ENDED JUNE 30, 1982

	Total (Memorandum Only)
REVENUES	
Taxes	
Unorganized Territories Tax	$ 6,927,783
Spruce Budworm Tax	7,111,368
Inheritance and Estate Tax	17,074,125
Individual Income Tax	209,026,539
Corporate Income Tax	36,648,603
Sales and Use Tax	249,342,069
Gasoline, Use Fuel and Motor Carrier Tax	49,213,399
Motor Vehicle Registration and Drivers Licenses	35,226,675
Cigarette Tax	24,661,440
Unemployment Compensation Tax	62,913,565
Public Utilities Tax	26,121,644
Insurance Company Tax	15,781,844
Inland Hunting, Fishing and Related Licenses	7,325,039
Commission on Pari-Mutuels	1,616,677
Other Taxes	8,385,036
Total Taxes	757,375,814
Income from Investments	13,626,607
From Federal Government	389,793,375
From Cities, Towns and Counties	8,157,307
Service Charge for Current Services	29,493,730
Transferred from Bureau of Alcoholic Beverages	31,533,461
Transferred from Lottery Commission	2,390,570
Other Revenues	27,916,486
	1,260,287,353
OTHER FINANCIAL RESOURCES	
Proceeds of General Obligation Bonds	32,475,000
Other	13,107,934
	45,582,934
Total Revenues and Resources	1,305,870,287
EXPENDITURES	
General Government	155,031,408
Economic Development	26,216,303
Education and Culture	386,057,777
Human Services	424,232,341
Manpower	97,601,563
Natural Resources	44,995,998
Public Protection	24,674,212
Transportation	155,812,946
Total Expenditures	1,314,622,632
Excess Resources Over (Under) Expenditures	(8,752,344)
FUND EQUITY July 1, 1981	142,536,627
FUND EQUITY June 30, 1982	$ 133,784,282

The Debt Service is net of General and Highway Funds transfers and expenditures.

General Fund	Highway Fund	Other Special Revenue	Proceeds of Bonds	Debt Service
$ 5,716,522	$ -	$ 1,211,260	$ -	$ -
-	-	7,111,368	-	-
17,074,125	-	-	-	-
200,776,041	-	8,250,498	-	-
35,153,875	-	1,494,728	-	-
238,723,026	-	10,619,042	-	-
-	48,466,821	746,577	-	-
-	35,226,675	-	-	-
24,661,440	-	-	-	-
-	-	62,913,565	-	-
24,821,729	-	1,299,915	-	-
14,257,811	-	1,524,033	-	-
-	-	7,325,039	-	-
926,173	-	690,504	-	-
3,455,382	920,827	4,008,827	-	-
565,566,128	84,614,324	107,195,361	-	-
8,729,014	530,531	577,643	375,489	3,413,927
687,750	-	389,105,625	-	-
764,021	5,020,105	2,373,180	-	-
16,694,919	3,016,035	7,888,511	-	1,894,264
29,776,424	-	1,757,037	-	-
2,390,570	-	-	-	---
15,308,009	868,136	11,728,591	11,750	-
639,916,836	94,049,133	520,625,952	387,239	5,308,191
-	6,150,000	-	26,325,000	-
(1,389,593)	6,651,755	9,734,306	608,724	(2,497,258)
(1,389,593)	12,801,755	9,734,306	26,933,724	(2,497,258)
638,527,242	106,850,888	530,360,258	27,320,964	2,810,933
79,972,394	6,999,556	64,175,345	1,925,511	1,958,600
13,200,925	591,348	9,624,109	2,800,000	-
333,910,795	-	46,728,210	5,418,770	-
190,656,485	-	233,557,792	18,062	-
1,202,805	-	96,398,758	-	-
12,642,851	-	26,362,882	5,990,264	-
5,634,431	14,573,394	3,131,370	1,335,016	-
2,376,590	94,809,741	54,932,257	3,694,356	-
639,597,281	116,974,040	534,910,727	21,181,983	1,958,600
(1,070,038)	(10,123,151)	(4,550,468)	6,138,981	852,332
50,503,011	30,342,881	37,961,909	19,545,583	4,183,242
$ 49,432,972	$ 20,219,729	$ 33,411,440	$ 25,684,565	$ 5,035,574

EXHIBIT III

GOVERNMENTAL FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND OTHER RESOURCES - ACTUAL AND BUDGET
GENERAL, HIGHWAY AND OTHER SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 1982

	GENERAL FUND	
	ACTUAL	BUDGET
REVENUES		
Taxes	$ 565,566,128	$ 564,925,867
Fines, Forfeits and Penalities	9,077,356	11,312,176
Income from Investments	8,729,014	8,500,160
Intergovernmental Revenue	1,451,771	1,421,800
Revenue from Private Sources	1,352,445	720,200
Service Charges for Current Services	16,694,919	13,879,383
Transferred from Alcoholic Beverages and Lottery Commission	32,166,994	30,747,918
Other Revenues	4,878,206	4,525,043
Total Revenues	639,916,836	636,032,547
OTHER FINANCIAL RESOURCES (USES)	(1,389,593)	(1,536,640)
Total Revenues and Resources	638,527,242	634,495,907
EXPENDITURES		
General Government	79,972,394	84,090,201
Economic Development	13,200,925	9,570,547
Education and Culture	333,910,795	334,930,166
Human Services	190,656,485	200,778,280
Manpower	1,202,805	1,368,129
Natural Resources	12,642,851	13,584,620
Public Protection	5,634,431	5,889,236
Transportation	2,376,590	2,796,263
Total Expenditures	639,597,281	653,007,442
Resources Over (Under) Expenditures	(1,070,038)	(18,511,535)
FUND EQUITY July 1, 1981	50,503,011	50,503,011
FUND EQUITY June 30, 1982	$ 49,432,972	$ 31,991,476

*Anticipated Federal Revenues in the Other Special Revenue Funds were not received, therefore the corresponding expenditures were not incurred.

HIGHWAY FUND		OTHER SPECIAL REVENUE FUNDS	
ACTUAL	BUDGET	ACTUAL	BUDGET
$ 84,614,324	$ 84,796,828	$ 107,193,406	$ 108,315,216
483,659	797,077	452,822	932,648
530,531	800,000	577,643	-
5,020,105	3,258,140	* 391,478,806	* 504,831,007
-	-	8,451,480	7,216,507
3,016,035	2,899,293	7,890,466	9,914,579
-	-	-	-
384,476	233,108	4,581,325	2,217,047
94,049,133	92,784,446	520,625,952	633,427,004
12,801,755	10,158,134	9,734,306	10,250,000
106,850,888	102,942,580	530,360,258	643,677,004
6,999,556	7,681,119	64,175,345	101,630,912
591,348	631,083	9,624,109	14,161,318
-	-	46,728,210	65,637,500
-	-	233,557,792	290,799,301
-	-	96,398,758	66,423,951
-	-	26,362,882	38,859,585
14,573,394	14,872,141	3,131,370	7,925,941
94,809,741	121,960,933	54,932,257	63,784,541
116,974,040	145,145,276	* 534,910,727	649,223,049
(10,123,151)	(42,202,696)	(4,550,468)	(5,546,045)
30,342,881	30,342,881	37,961,909	37,961,909
$ 20,219,729	$ (11,859,814)	$ 33,411,440	$ 32,415,864

EXHIBIT IV

GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Appropriations Legislative	Appropriations Governor
GENERAL GOVERNMENT			
Attorney General Department	$ 256,316	$ 3,233,647	$ 1,745
Audit Department	120,572	493,121	4,100
Executive Department			
Governor's Office	9,591	898,840	-
Blaine House	2,100	130,810	-
State Development Office	206,830	914,953	-
State Planning Office	145,041	4,876,786	-
Criminal Justice Planning and Assistance Agency	572,700	67,235	-
Community Services	1,186,984	26,768,954	-
Office of Manpower Planning	13,867	-	-
Office of Energy Resources	74,672	-	-
Other	8,336	491,088	-
Finance and Administration Department			
Commissioner's Office	-	113,835	-
Administrative Services	-	304,692	1,000
Bureau of Accounts and Control	561	1,289,033	-
Bureau of the Budget	246	386,285	-
Bureau of Public Improvements	5,527,492	7,028,920	103,903
Bureau of Purchases	2,424	369,806	-
Bureau of Taxation	7,465,469	12,474,505	-
Alcohol Premium Research Fund	-	-	-
Maine Insurance Advisory Board	-	247,959	-
Accident Sickness Health Insurance	-	-	-
Compensation and Benefit Plans	4,896,675	4,949,345	-
State Employees Retirement	-	131,017	-
Other	25,094	262,500	-
Judicial Department	107,097	12,153,543	-
Legislative Department			
Legislature	34,785	3,660,150	-
Legislative Research	50,000	815,691	5,000
Law and Legislative Library	7,504	233,830	-
Other	335	127,660	-
Secretary of State Department			
Secretary of State	456,783	5,879,743	-
State Archives	21,525	386,145	-
Transportation Safety Fund	25,037	-	-
Treasurer of State			
Department Operations	-	435,600	-
Debt Service	4,183,242	26,539,039	-
Municipal Revenue Sharing and Inventory Reimbursement	30,751	4,290,000	-
Personnel Department	31,655	882,665	-
Board of Bar Examiners	36,221	-	-
Other	-	727,238	1,879
	25,499,918	121,564,635	117,626

Dedicated Revenue	Transferred In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1982 Lapsed	Carried
$ 382,362	$ 123,500	$ 3,997,572	$ 3,729,730	$ 135,586	$ 132,255
217,120	13,016	847,930	667,203	84,762	95,964
-	9,571	918,002	762,724	90,320	64,957
-	(7,000)	125,910	121,222	2,672	2,015
40,000	68,383	1,230,167	1,084,131	29,747	116,287
1,827,449	(356,489)	6,492,787	2,079,471	4,266,568	146,747
1,637,018	(455,903)	1,821,050	1,078,079	-	742,970
4,860,313	6,817	32,823,069	28,759,618	542,388	3,521,061
11,340,991	(933,417)	10,421,441	10,392,708	-	28,732
964,484	(85,000)	954,157	917,519	-	36,638
47,874	560	547,858	437,634	60,176	50,047
-	4,500	118,335	117,522	812	-
-	1,224	306,916	272,677	33,986	251
-	42,065	1,331,659	1,285,669	45,989	-
-	(4,384)	382,147	322,894	58,664	588
-	(2,034,926)	10,625,389	7,154,375	132,324	3,338,689
-	14,709	386,939	382,833	4,013	92
1,211,260	127,409	21,278,644	13,830,679	632,626	6,815,337
1,757,037	(1,290,254)	466,782	-	-	466,782
-	24,706	272,665	266,379	6,285	-
40,000	-	40,000	15,040	-	24,959
-	(6,575,275)	3,270,745	-	-	3,270,745
-	-	131,017	131,017	-	-
-	(194,632)	92,962	55,000	12,962	25,000
61,051	65,861	12,387,553	12,179,721	133,365	74,466
27,819	22,000	3,744,754	3,685,176	-	59,578
-	-	870,691	675,120	73,248	122,322
-	-	241,334	225,701	3,350	12,281
-	-	127,995	111,088	12,902	4,004
1,712,065	37,957	8,086,549	7,041,270	689,899	355,378
4,983	20,988	433,642	411,718	577	21,347
707,802	(388,008)	344,831	5,610	-	339,220
-	6,452	442,052	365,105	76,718	227
5,308,191	2,741	36,033,214	30,987,726	-	5,045,488
19,656,261	-	23,977,012	23,937,105	7,155	32,752
-	18,385	932,705	798,957	24,334	109,412
13,850	-	50,071	35,880	-	14,190
-	(9,813)	719,304	707,092	12,212	-
51,817,939	(11,724,257)	187,275,862	155,031,408	7,173,655	25,070,798

EXHIBIT IV

GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Appropriations Legislative	Appropriations Governor
ECONOMIC DEVELOPMENT			
Agriculture, Food and Rural Resources Dept.	$ 1,180,598	$ 3,025,398	$ -
Business Regulation Department	956,620	266,750	-
State Claims Board	-	100,753	-
Marine Resources Department	641,262	3,157,866	-
Independent Agencies			
Workers' Compensation Commission	1,228	826,144	-
Public Utilities Commission	1,245,991	630,443	-
Maine Sardine Council	78,640	-	-
Regulatory Boards	169,544	-	-
Blueberry Advisory Board	121,404	-	-
Maine Guarantee Authority	-	2,800,000	-
Other	307,244	4,250,000	-
	4,702,533	15,057,354	-
EDUCATION AND CULTURE			
Education and Cultural Services Department			
Administration	145,614	1,083,369	-
General Purpose Aid	1,495,119	203,031,210	-
Local School Nutrition Program	34,886	-	-
Other Local School Program	361,009	1,346,062	-
Schooling of Children in Unorg. Territories	223,100	2,339,379	-
Vocational Education			
Administration	222,258	299,599	-
Post Secondary and Vocational Trusts	39,599	50,000	-
Central Maine Vocational Technical Inst.	316,116	1,942,901	-
Eastern Maine Vocational Technical Inst.	552,851	2,104,320	-
Kennebec Valley Vocational Technical Inst.	222,336	1,426,646	-
Northern Maine Vocational Technical Inst.	974,372	2,956,972	-
Southern Maine Vocational Technical Inst.	1,176,391	4,150,162	50,000
Washington County Vocational Tech. Inst.	129,737	1,407,880	-
School of Practical Nursing	508	-	-
Adult Education	28,004	1,743,228	-
Teachers Retirement	-	47,344,475	-
Grant/Loan Scholarship Program	243,737	1,177,408	-
Children-Low Income Families and Exceptional	258,123	-	-
Governor Baxter School for the Deaf	412,865	1,824,599	-
Other Educational Program	165,105	1,402,257	-
Maine Historic Preservation Commission	26,656	49,425	-
Historian	499	500	-
Capital Construction, Repairs and Improv.	6,842	-	-
School Construction Aid	358,740	-	-
Student Loans	1,942,474	-	-
Energy Conservation - Public Schools	1,357,251	3,500,000	-
Arts and Humanities	21,565	207,539	-

Dedicated Revenue	Transferred In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1982 Lapsed	Carried
$ 4,592,718	$ 43,484	$ 8,842,198	$ 7,461,526	$ 192,025	$ 1,188,645
3,081,169	20,012	4,324,551	2,761,543	26,246	1,536,761
-	(984)	99,768	97,395	2,372	-
720,227	394,205	4,913,560	4,412,485	64,867	436,207
-	16,636	844,008	751,305	57,267	35,435
1,457,122	154,905	3,488,463	2,023,614	17,461	1,447,387
311,608	(10,000)	380,248	282,575	-	97,673
81,052	(19,823)	230,773	118,796	-	111,977
128,444	-	249,849	108,772	-	141,077
-	1,000,000	3,800,000	3,800,000	-	-
-	30,000	4,587,244	4,398,369	-	188,874
10,372,342	1,628,435	31,760,665	26,216,383	360,242	5,184,039
1,588,179	(109,858)	2,707,304	2,494,004	37,479	175,826
-	(2,990)	204,523,339	204,482,182	-	41,157
12,508,768	(256,321)	12,287,333	12,241,303	-	46,029
222,498	(77,247)	1,852,322	1,430,995	2,581	418,746
5,007	152,811	2,720,299	2,521,669	1,066	197,563
4,137,201	(2,134,794)	2,524,264	2,476,452	863	46,947
35,470	-	125,070	49,885	115	75,070
276,449	273,959	2,809,426	2,578,287	39,185	191,952
678,785	271,500	3,607,457	3,308,531	4,165	294,759
137,712	290,740	2,077,435	1,316,535	19,084	741,815
1,226,060	756,478	5,913,883	5,393,242	672	519,968
1,476,332	976,999	7,829,885	6,341,872	24,901	1,463,111
241,649	412,153	2,191,420	2,156,540	5,036	29,843
-	-	508	508	-	-
606,935	(15,643)	2,362,525	2,325,589	48	36,887
-	-	47,344,475	47,344,475	-	-
-	-	1,421,145	1,326,618	-	94,527
19,310,904	(383,275)	19,185,752	19,120,839	-	64,912
30,600	246,481	2,514,546	2,177,969	176,216	160,359
1,481,690	144,917	3,193,970	2,997,955	19,271	176,743
326,830	6,741	409,653	375,020	2,240	32,392
-	-	990	481	-	509
-	-	6,842	6,842	-	-
-	-	358,740	-	-	358,740
2,057,202	33,525	4,033,201	1,184,380	-	2,848,821
-	-	4,857,251	2,048,377	-	2,808,873
430,597	(8,503)	651,198	643,578	2,322	5,297

EXHIBIT IV

GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Appropriations Legislative	Appropriations Governor
EDUCATION AND CULTURE (CON'T)			
Education and Cultural Services Dept. (Con't)			
State Library	$ 81,423	$ 1,661,785	$ -
Museum	124,949	715,772	-
Independent Agencies			
Maine Maritime Academy	1,000,000	2,916,550	-
University of Maine	-	52,486,978	-
Maine Historical Society	-	24,000	-
	11,922,133	337,193,016	50,000
HUMAN SERVICES			
Human Services Department			
Administration	336,596	13,199,007	-
Bureau of Health	363,625	2,496,195	-
Emergency Medical and Disease Prevention	-	527,854	-
Medical Care Administration	204,010	1,730,312	-
Medical Care Payments	1,770,452	55,830,452	-
SSI Disabled and Genetic Disease	-	1,695,017	-
Bureau of Social Welfare	850,083	2,459,353	-
Aid to Families with Dependent Children	5,662,329	17,033,516	-
General Assistance	7,515	2,050,000	-
Supplemental Security Income	-	11,125,000	-
Bureau of Resources Development	334,876	1,430,348	-
Miscellaneous Social Services	-	3,351,233	-
Purchased Services	1,363,033	1,179,975	-
Child Welfare Services	126,805	3,136,860	-
Bureau of Rehabilitation	807,151	5,157,111	-
Bureau of Maine's Elderly	172,151	2,083,768	-
Other	606,006	5,152,133	-
Mental Health and Mental Retardation Department			
Department Operations	3,171	2,056,556	-
Community Mental Health	70,148	6,744,746	-
Food	11,540	2,208,436	-
Fuel	616	2,333,908	-
Unemployment Compensation	-	200,000	-
Capital Construction, Repairs and Improv.	512,836	-	-
Children Mental Health Services	117,279	1,924,174	-
Military and Naval Children's Home	3,124	217,099	-
Augusta Mental Health Inst.	102,575	10,490,447	-
Bangor Mental Health Inst.	178,911	9,591,938	80
Community Mental Retardation Services	543,417	7,338,842	-
Pineland Center	73,398	12,216,486	1,490
Aroostook Residential Center	5,345	274,770	-
Elizabeth Levinson Center	13,171	1,142,381	-
Corrections			
Community Correctional Services	79,359	918,074	-
Probation and Parole	504	1,707,491	-
Correctional Improvement Fund	35	357,614	-
Administration	-	63,249	-
Fuel, Food and Unemployment	-	-	-
Alcohol and Drug Abuse	-	-	-

Dedicated Revenue	Transferred In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1982 Lapsed	Carried
$ 490,706	$ 156,145	$ 2,390,060	$ 2,293,803	$ 2,488	$ 93,769
208,761	33,198	1,082,681	945,056	1,838	135,786
-	47,250	3,963,800	3,963,800	-	-
-	-	52,486,978	52,486,978	-	-
-	-	24,000	24,000	-	-
47,478,346	814,267	397,457,763	386,057,777	339,577	11,060,408
1,373,691	6,219,438	21,128,734	20,305,517	254,897	568,318
8,634,148	55,373	11,549,343	11,360,090	2,653	186,599
-	-	527,854	239,857	252,558	35,438
5,008,378	(1,508,602)	5,434,098	4,972,817	10,558	450,722
127,116,060	(28,528)	184,688,437	182,801,751	28,966	1,857,719
-	-	1,695,017	1,345,556	329,203	20,257
6,642,080	(1,593,347)	8,358,170	7,487,177	52,248	818,743
42,863,638	(77,718)	65,481,764	63,480,162	-	2,001,602
24,664	-	2,082,180	2,074,614	80	7,484
-	-	11,125,000	11,015,111	-	109,888
4,557,546	(2,191,764)	4,131,006	3,929,305	150,971	50,729
-	-	3,351,233	2,547,237	588,953	215,042
1,523,706	(177,000)	3,889,714	3,398,940	133,915	356,858
1,375,946	5,834	4,645,445	4,385,902	-	259,543
9,063,802	961,159	15,989,224	13,988,749	1,543,049	457,425
4,752,305	9,493	7,017,718	6,857,582	41,705	118,430
702,293	(24,361)	6,436,071	5,219,159	6,724	1,210,187
-	(621,798)	1,437,929	1,400,252	24,130	13,547
511,700	261,183	7,587,777	6,309,497	1,099,248	179,031
-	(564,635)	1,655,340	1,624,240	-	31,100
-	(552,567)	1,781,957	1,781,957	-	-
-	(83,596)	116,404	110,103	-	6,300
1,144	524,741	1,038,721	345,976	-	692,744
-	(109,000)	1,932,453	1,598,876	2,503	331,073
-	14,843	235,066	227,483	541	7,042
362,717	571,810	11,527,550	11,371,933	53,085	102,531
6,399	470,154	10,247,483	9,987,876	15,667	243,940
258,230	75,355	8,215,844	7,239,903	200,224	775,715
62,332	1,022,808	13,376,515	13,264,833	60,926	50,755
-	17,264	297,379	257,929	25,497	13,952
-	31,228	1,186,780	1,132,754	41,671	12,354
-	99,092	1,096,526	1,051,223	2,569	42,733
-	47,864	1,755,859	1,753,088	1,896	874
-	466,899	824,548	818,397	5,022	1,128
-	243,361	306,610	306,544	-	65
-	693,067	693,067	569,355	24,615	99,095
-	35,701	35,701	30,436	-	5,265

EXHIBIT IV

GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Appropriations Legislative	Appropriations Governor
HUMAN SERVICES (CON'T)			
Corrections (Con't)			
Capital Construction, Repairs and Improv.	$ -	$ -	$ -
Maine Youth Center - South Portland	147,335	4,621,141	-
Maine Correctional Center	131,852	4,203,364	-
State Prison	337,805	6,264,017	-
Independent Agencies			
Human Resources Council	7,521	-	-
Human Rights Commission	1,010	116,397	-
Advisory Council Status of Women	2,555	-	-
Other	11,412	219,272	-
	14,959,569	204,848,536	1,570
MANPOWER			
Labor Department			
Bureau of Labor and Industry	134,163	882,528	-
Labor Relations Board	1,266	238,360	-
Employment Security Commission			
Administration	776,746	-	-
Manpower Allowance	48,151	-	-
Manpower Development and Training	125,573	-	-
Benefit Account	(20,580,869)	-	-
Clearing Account	306,514	-	-
Trust Fund Account	27,243,992	-	-
Other	-	164,438	-
	8,055,538	1,285,326	-
NATURAL RESOURCES			
Conservation Department			
Central Administration	1,419	404,723	-
Capital Construction, Repairs and Improv.	109,129	-	-
Bureau of Forestry	2,940,502	5,789,684	-
Bureau of Geology	330,628	367,960	-
Land Use Regulation Commission	35,200	390,114	-
Bureau of Parks and Recreation	2,610,860	2,732,466	-
Bureau of Public Lands	160,368	-	-
Boating Facilities	657,970	-	-
Snowmobile Trail Fund	785,840	-	-
Municipal Recreation Funds	15,497	-	-
Other	32,314	-	-
Environmental Protection Department	5,694,659	6,127,585	-
Inland Fisheries and Wildlife Department			
Administration, Warden & Biological Serv.	3,904,812	106,900	-
Atlantic Sea Run Salmon Commission	131,795	164,238	-
Snowmobile Registration	15,346	-	-
Watercraft Registration Safety	92,362	-	-
Independent Agencies			
Baxter State Park Authority	17,802	-	-
Other	3,800	20,200	-
	17,540,311	16,103,870	-

Dedicated Revenue	Transferred In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1982 Lapsed	Unexpended Balance June 30, 1982 Carried
$ 1,030	$ 244,969	$ 245,999	$ 82,483	$ 91,794	$ 71,721
1,791	431,456	5,201,724	4,943,019	110,449	148,255
14,531	628,470	4,978,218	4,816,352	51,328	110,537
9,582	878,767	7,490,173	7,216,329	43,855	229,987
14,500	66,100	88,121	87,983	-	137
164,624	3,853	285,884	272,509	1,593	11,781
7,446	2,178	12,179	4,944	-	7,235
-	3,036	233,720	216,519	3,745	13,455
215,054,292	6,552,584	441,416,552	424,232,341	5,256,855	11,927,356
100,786	69,567	1,187,045	956,996	100,621	129,427
-	-	239,626	230,184	9,441	-
13,032,615	166,680	13,976,042	13,454,777	-	521,264
1,368,796	910,879	2,327,828	2,326,042	-	1,785
2,224,678	(502,048)	1,848,203	1,763,229	-	84,973
2,018,698	75,531,300	56,969,128	78,733,920	-	(21,764,792)
62,935,939	(63,020,166)	222,287	-	-	222,287
3,946,160	(12,511,133)	18,679,020	-	-	18,679,020
-	-	164,438	136,411	28,026	-
85,627,675	645,078	95,613,619	97,601,563	138,089	(2,126,034)
572	19,968	426,682	377,456	42,118	7,107
-	171,300	280,429	253,655	9,436	17,336
8,985,207	283,195	17,998,589	15,567,065	16,986	2,414,538
300,611	155,348	1,154,548	858,213	37,565	258,769
3,800	20,028	449,142	410,577	15,739	22,825
340,276	129,399	5,813,001	2,990,047	9,122	2,813,831
883,138	12,767	1,056,274	661,668	8,729	385,875
437,896	-	1,095,867	483,358	-	612,508
198,985	27,996	1,012,821	331,929	-	680,892
-	-	15,497	-	-	15,497
13,216	(2,517)	43,013	16,361	-	26,651
3,430,045	8,567	15,260,857	11,149,335	171,095	3,940,425
9,264,192	250,000	13,525,905	10,606,384	1,008	2,918,512
35,994	5,066	337,093	173,009	22,901	141,182
345,586	(217,996)	142,936	126,917	-	16,019
310,320	(90,000)	312,682	129,849	-	182,832
858,182	-	875,985	839,627	-	36,358
11,854	-	35,855	20,538	-	15,316
25,419,881	773,120	59,837,184	44,995,998	334,703	14,506,481

EXHIBIT IV

GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Appropriations Legislative	Appropriations Governor
PUBLIC PROTECTION			
Military, Civil Emergency Preparedness and Veterans Services			
Administration	$ -	$ 160,337	$ -
Military Bureau	13,040	2,332,103	16,353
Bureau of Civil Emergency Preparedness	192,410	149,514	-
Bureau of Veterans Services	101,761	1,027,252	-
Capital Construction, Repairs and Improv.	156,361	-	1,200
Maine Veterans Home	107,089	1,200,000	-
Public Safety Department			
State Police	69,512	14,014,645	664,650
Maine Criminal Justice Academy	92,487	440,969	-
Liquor Enforcement	1,659	618,776	-
State Fire Marshall	226,382	-	-
Bureau of Capitol Security	988	205,950	-
Capital Construction, Repairs and Improv.	5,293	-	-
	966,987	20,149,546	682,203
TRANSPORTATION			
Transportation Department			
Accounting and Auditing Services	-	300,000	-
Topographic Mapping	-	10,000	-
Highway Safety	19,492	-	-
Administration Costs	136,714	5,449,987	260,000
Construction of Highways	26,614,876	4,500,000	-
Maintenance of Highways	8,805,808	52,587,534	-
Travel Information Services	-	100,000	-
Bureau of Transportation Services			
Public Transportation	139,344	400,000	-
Division of Waterways	1,164,148	14,174,729	-
Division of Aeronautics	916,871	476,227	-
Debt Service	-	9,867,077	-
Other	547,517	19,960	-
	38,344,773	87,885,514	260,000
	$121,991,765	$ 804,087,797	$ 1,111,400
DETAIL OF TOTAL			
General Fund	$ 11,353,796	$ 643,057,860	$ 111,872
Highway Fund	39,376,268	88,613,581	999,528
Other Special Revenue Funds	46,921,407	46,091,356	-
Proceeds of Bonds	20,157,049	26,325,000	-
*Debt Service Fund	4,183,242	-	-
	$121,991,765	$ 804,087,797	$ 1,111,400

*The Debt Service Fund is net of General and Highway Funds transfers and expenditures.

Dedicated Revenue	Transferred In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1982 Lapsed	Carried
$ -	$ (2,011)	$ 158,326	$ 153,899	$ 4,426	$ -
-	70,897	2,432,393	2,350,039	72,551	9,801
849,443	8,791	1,200,159	861,388	7,158	331,612
134,000	4,033	1,268,246	1,239,877	9,179	19,190
-	146,650	303,011	264,585	2,772	35,652
499,595	-	1,806,684	1,806,684	-	-
1,175,091	494,972	16,418,871	15,815,199	178,294	425,377
106,980	69,482	709,919	561,852	14,806	133,260
-	5,233	625,668	587,376	33,439	4,852
723,654	(54,766)	895,271	818,077	-	77,193
-	6,667	213,605	201,298	10,071	2,235
-	22,200	27,493	13,933	8,463	5,096
3,488,765	772,148	26,059,651	24,674,212	341,165	1,044,273
-	-	300,000	282,486	17,513	-
-	(10,000)	-	-	-	-
-	5,000	24,492	6,145	18,346	-
1,739,907	239,000	7,825,609	7,395,646	235,426	194,536
52,615,721	5,834,874	89,565,472	71,182,065	-	18,383,406
603,051	1,576,125	63,572,519	56,058,524	-	7,513,995
-	-	100,000	99,999	-	-
2,850,780	33,500	3,423,624	3,028,449	38,974	356,200
11,750	-	15,350,627	4,839,754	-	10,510,873
1,515,958	10,124	2,919,180	2,376,493	7,507	535,180
-	-	9,867,077	9,848,123	18,953	-
655,635	-	1,223,112	695,258	-	527,854
59,992,803	7,688,624	194,171,715	155,812,946	336,721	38,022,047
$499,252,049	$ 7,150,000	$1,433,593,013	$1,314,622,632	$ 14,281,010	$104,689,370
$ -	$ (509,567)	$ 654,013,961	$ 639,597,281	$ 4,271,683	$ 10,144,997
8,879,517	9,384,760	147,253,655	116,974,040	1,009,205	29,270,408
484,677,101	774,807	578,464,672	534,910,727	9,000,121	34,553,824
387,239	(2,741)	46,866,547	21,181,983	-	25,684,565
5,308,191	(2,497,258)	6,994,175	1,958,600	-	5,035,574
$499,252,049	$ 7,150,000	$1,433,593,013	$1,314,622,632	$ 14,281,010	$104,689,370

EXHIBIT V

GOVERNMENTAL FUNDS

COMBINED STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	YEAR ENDED JUNE 30	
	1982	1981
PERSONAL SERVICES		
Salaries and Wages	$ 197,836,869	$ 181,787,472
Retirement Costs	32,420,514	28,163,883
Health Insurance and Other Fringe Benefits	7,540,834	5,285,347
Unemployment Reimbursements	1,027,323	904,146
	238,825,542	216,140,850
CONTRACTUAL SERVICES		
Professional Fees and Special Services	29,616,490	32,942,006
Traveling Expenses	6,834,002	7,184,322
Operating State-owned Vehicles	4,353,674	4,093,848
Utility Services	8,668,608	8,394,720
Rents	21,703,140	21,100,982
Repairs and Insurance	4,268,672	3,184,399
General Operating Expenses	20,170,469	16,519,326
	95,615,058	95,419,606
COMMODITIES		
Foods	2,728,492	2,467,546
Fuels	4,617,834	4,656,543
Highway Materials	10,819,327	12,751,209
Office and Other Supplies	7,699,774	7,093,828
	25,865,428	26,969,127
GRANTS, SUBSIDIES AND PENSIONS		
To Other Governmental Agencies	274,652,984	276,194,572
To Public and Private Organizations	145,458,850	140,842,790
To Individuals:		
Aid to Families with Dependent Children	63,031,806	62,387,223
Supplemental Social Security Income	11,012,736	4,367,635
Assistance and Medical Care	207,517,764	198,052,392
Unemployment, Pension and Compensation for Injuries	83,493,705	81,796,626
	785,167,847	763,641,240
CAPITAL OUTLAYS	69,682,714	60,392,004
DEBT SERVICE		
Principal	26,143,037	23,883,274
Interest	14,692,812	13,456,830
	40,835,849	37,340,104
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Contribution for Teacher's Retirement	48,020,663	29,711,559
Transfer to Other Funds	10,609,527	6,936,886
	58,630,190	36,648,445
Total Expenditures	$1,314,622,632	$1,234,551,378

EXHIBIT VI

ENTERPRISE AND INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1982

	Enterprise Funds	Internal Service Funds
REVENUES		
Sales	$ 76,382,471	$ -
Intergovernmental Billings	-	23,890,674
	76,382,471	23,890,674
Cost of Goods Sold	44,989,401	10,320,056
Gross Income	31,393,069	13,570,618
Fees and Licenses	11,640,510	-
	43,033,580	13,570,618
EXPENSES		
Personal Services	6,468,987	6,436,262
General Operating Expenses	3,939,751	4,792,316
Depreciation	260,622	2,663,201
Maine Guarantee Authority Losses	2,988,056	-
	13,657,418	13,891,779
Net Operating Income (Loss)	29,376,162	(321,160)
NON-OPERATING REVENUE (EXPENSES)		
Interest Income	363,453	1,260,003
Other Non-Operating Income	3,270,828	196,916
Interest Expense	(9,250)	(21,700)
	3,625,032	1,435,220
Net Income	33,001,193	1,114,059
RETAINED EARNINGS (DEFICIT) JULY 1, 1981	(31,288,054)	5,175,025
TRANSFERRED TO OTHER FUNDS	(34,013,132)	-
RETAINED EARNINGS (DEFICIT) JUNE 30, 1982	$ (32,299,992)	$ 6,289,084

EXHIBIT VII ENTERPRISE AND INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1982

	Enterprise Funds	Internal Service Funds
SOURCE OF FUNDS		
Net Income	$ 33,001,193	$ 1,114,059
Add: Depreciation	260,622	2,663,201
	33,261,816	3,777,260
Transferred from Governmental Funds	3,871,953	-
Bond Proceeds	2,800,000	-
	39,933,769	3,777,260
APPLICATION OF FUNDS		
Purchase of Plant and Equipment	(1,078,364)	2,922,755
Repayment of Bonded Debt	110,000	-
Increase in Non-Current Assets	5,220,549	-
Decrease in Non-Current Liabilities	25,000	1,032,500
Transferred to Other Funds	34,013,132	86,793
	38,290,318	4,042,049
Increase (Decrease) in Working Capital	$ 1,643,451	$ (264,788)
ANALYSIS OF CHANGES IN WORKING CAPITAL		
Increase (Decrease) in Current Assets		
Cash	$ (189,224)	$ (914,310)
Receivables	106,999	112,037
Inventories	467,625	473,373
Other Assets	(14,755)	21,082
	370,644	(307,816)
Decrease (Increase) in Current Liabilities		
Payables	709,271	85,558
Other Current Liabilities	563,535	(42,530)
	1,272,806	43,027
Increase (Decrease) in Working Capital	$ 1,643,451	$ (264,788)

EXHIBIT VIII

TRUST FUNDS

COMBINED STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1982

	Expendable Trusts		Non-Expendable Trusts
	Retirement System	Other	
REVENUES AND OTHER ADDITIONS			
Contributions:			
Individuals	$ 47,976,691	$ -	$ -
Transfers from Other Funds	81,864,695	765,120	92,475
University of Maine and Maine Maritime Academy	461,770	61,160,414	-
Cities, Towns and Counties	20,006,061	110,537,378	-
Interest and Dividends	37,883,766	5,513,763	-
Gain (Loss) on Sales of Investments	8,647,848	-	124,354
Other Additions	7,477	3,021,158	116,958
	196,848,311	180,997,835	333,788
EXPENDITURES AND OTHER DEDUCTIONS			
Benefit Payments	92,156,129	-	-
Refunds and Interest Allowed	22,088,602	-	-
Health and Group Life Insurance	1,357,373	4,199,946	-
Payroll Taxes and Deductions	-	99,652,237	-
Administrative Expenses	1,010,199	144,986	-
Refunds of Trust Deposits, Other Disbursements and Transfers	(41,322)	70,837,220	118,148
Total Deductions	116,570,981	174,834,389	118,148
Net Additions	80,277,329	6,163,445	215,640
FUND BALANCE July 1, 1981	381,376,178	29,901,529	6,179,963
FUND BALANCE June 30, 1982	$ 461,653,507	$ 36,064,974	$ 6,395,604

GENERAL NOTES TO THE FINANCIAL STATEMENTS

STATE OF MAINE

Maine is the largest and most northern of the six New England states. Its land area of approximately 30,147 square miles supports over one million year-round residents. The State's economy is based on manufacturing - principally paper, lumber, textile and processed food products. Farming, fishing and tourism are also important industries.

The government of the State of Maine is divided into three distinct departments, the legislature, executive and judicial. The legislative body consists of 33 Senators and 151 members of the House of Representatives, all of whom are elected for two year terms. The Governor is elected to a four year term of office.

GENERAL COMMENTS

The General Purpose Financial Statements and accompanying notes provide an overview of the financial position of the State and operating results for the four years ended June 30, 1982. The financial statements include all activities and programs that are controlled by or dependent on the State's executive or legislative branches. Control by or dependence on the State was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligation of the State, and the State's obligation to fund any deficits that may occur.

Based on the foregoing criteria, the following activities and programs are excluded from the State's financial statements:

University of Maine	Maine Health Facilities Authority
Maine Maritime Academy	Maine Housing Authority
Maine Turnpike Authority	Maine School Building Authority
Maine Municipal Bond Bank	Maine Veterans Home

NOTE 1--FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS

Financial Statements: The accompanying financial statements of the State of Maine present the financial position of the various fund types and account groups, the results of operations of the various fund types and the changes in financial position of the proprietary funds and fiduciary funds.

Fund Accounting: Generally accepted accounting principles require that governmental operations be reflected in several funds or account groups, each of which is considered a separate fiscal and accounting entity with self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, including interfund balances and transactions.

Types of Funds: The following funds and account groups are used by the State:

GOVERNMENTAL FUNDS

General Fund--to account for all financial resources except those to be accounted for in another fund.

NOTE 1--FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS - Continued

Special Revenue Funds--to account for the proceeds of specific revenue sources that are expended for specified purposes.

Highway Fund--to account for revenues derived from registration of motor vehicles, operators' licenses, gasoline tax, and other dedicated revenues (except for federal matching funds and proceeds of bonds.) This fund is allocated by the Legislature for the operation of the Department of Transportation to construct and maintain highways and bridges, other allied programs and a portion of the State Police administration.

Other Special Revenue Fund--to account for various special purpose funds which have been established on a self-supporting basis. Revenues are generated by taxes, licenses, fees and federal matching funds and grants. Expenditures of these funds can only be made in accordance with the restrictions improved by the source of the revenues.

Proceeds of Bonds Fund--to account for the proceeds of general obligation and self-liquidating bonds.

Debt Service Fund--to account for the accumulation of resources for, and the payment of general long-term debt principal and interest.

PROPRIETARY FUNDS

Enterprise Funds--to account for the operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing services on a continuing basis be financed or recovered primarily through user charges.

Bureau of Alcoholic Beverages--The sale of alcoholic beverages is controlled through State operated stores and licensed agents. Net income from the Bureau is transferred to the General Fund.

Department of Transportation Services--The Department of Transportation operates the Augusta State Airport and the ferry services along the mid-coastal region of the State.

Maine Guarantee Authority--The Maine Guarantee Authority is organized for fostering industrial and recreational expansion through loan guarantees.

Internal Service Funds--To account for centralized services provided to other funds. Revenues are derived from user agencies on a cost reimbursement basis.

NOTE 1--FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS-Continued

FIDUCIARY FUNDS

Trust and Agency Funds--The Trust and Agency Funds are a grouping of various funds which are administered by the State as trustee or as an agent for the general public.

ACCOUNT GROUPS

General Long-Term Debt--To account for the liabilities which do not require an appropriation or expenditure during the current fiscal year.

General Fixed Assets--To provide a record of the cost of the land, buildings, improvements and capital equipment purchased by Governmental Funds, except for highways and bridges. The Enterprise and Internal Service funds maintain separate fixed asset records.

NOTE 2--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The accounts of all Governmental Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues and assets are recognized when measurable and available to finance operations during the year; expenditures and liabilities are recognized when obligations are incurred as a result of receipt of goods or services. Modification to the accrual basis of accounting include:

Self-assessed taxes, principally income and sales and use taxes, are recorded as revenues when reported to the state.

Interest on long term debt is recognized as an expenditure when it becomes due.

Obligations for employees' vested annual leave and sick leave are recorded as expenditures when paid.

The accounts of the Enterprise Funds and Internal Service Funds are maintained and reported on the accrual basis of accounting.

Equity in Treasurer's Cash Pool: The Treasurer's Cash Pool, comprised primarily of short-term certificates of deposit, repurchase agreements, U. S. Treasury Bills and U. S. Treasury Notes, are stated at cost which approximates market value.

Investments: Investments are stated at cost or fair market value at date of donation.

NOTE2--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

Deposits with United States Treasury: The federal government requires that unemployment tax receipts be deposited with the United States Treasury. Funds are drawn down as benefits are paid.

Inventories: Inventories are stated at the lower of cost (first-in, first-out method) or market.

Land, Buildings and Equipment: Land, buildings and equipment are recorded at cost. Depreciation of the buildings, improvements and equipment in the Enterprise and Internal Service funds is computed on the straight-line method in a manner intended to amortize the cost of the assets over their estimated useful lives.

Expenditures which materially increase values, change capacities or extend useful lives are capitalized. Repairs and maintenance are charged to operations as incurred.

Due to Federal Government: The State has received funds from the federal government which were used to finance certain unemployment compensation costs. This liability is being repaid by additional assessments of unemployment taxes.

Encumbrances: Contracts and purchase commitments are recorded as encumbrances when the contract purchase order is executed. Upon receipt of goods or services the encumbrance is liquidated and the expenditure and liability are recorded. Unliquidated encumbrances are reported in the encumbrances and appropriations carried account.

Interfund Transactions: Various departments and funds charge fees on a user basis for such services as centralized computer services, accounting and auditing, purchasing, personnel and maintenance. These fees are recorded as revenue by the servicing department and as expenditures by the user department.

Lease Commitments: The State has lease commitments which extend forward a number of years. However, these leases are subject to continuing appropriations and may, therefore, be terminated without penalty if funds are not appropriated.

Grants: Certain federal grants, made on the basis of entitlement, are recorded upon receipt of funds. Other federal grants, made on a reimbursement basis, are recorded as receivables and revenues when the related expenditues are incurred.

NOTE 3--EQUITY IN TREASURER'S CASH POOL

The State pools all available cash for investment purposes. Each fund's equity share of the total pooled cash and investments is included on the accompanying balance sheets under the caption "Equity in Treasurer's Cash Pool". The State's temporary investments at June 30, 1982 include certificates of deposit,

NOTE 3--EQUITY IN TREASURER"S CASH POOL--Continued

U. S. Treasury Bills, U. S. Treasury Notes and repurchase agreements. Investments are carried at cost.

	Temporary Investments	Excess of Investments Over Demand Cash	Total
Equity in Treasurer's Cash Pool	$220,656,402	$ (3,476,484)	$ 217,179,918

NOTE 4--RECEIVABLES

Receivables at June 30, 1982 include the following: (In thousands of dollars)

	General	Highway	Other Special Revenue	Enterprise	Other Funds
Taxes:					
Individual income tax	$ 4,606	$ -	$ -	$ -	$ -
Corporate income tax	1,363	-	-	-	-
Sales and use tax	5,663	-	-	-	-
Gasoline and use fuel tax		3,231	-	-	-
Inheritance tax	1,618	-	-	-	-
Cigarette tax	1,326	-	-	-	-
Railroad tax	1,182	-	-	-	-
Property tax	2	-	7,276	-	-
Spruce budworm tax	55	-	3,500	-	-
Miscellaneous	365	-	177	-	-
	16,180	3,231	10,954	-	-
Accounts:					
Due from:					
Federal Government	41	-	4,546	-	-
Hospital Services					
Augusta Mental Health	1,154	-	-	-	-
Bangor Mental Health	415	-	-	-	-
Pineland Center	523	-	-	-	-
Miscellaneous	199	682	1,302	988	166
	2,332	682	5,848	988	166
Notes:					
Due from the City of Portland	-	-	-	4,600	-
Due to the Maine Guarantee Authority	-	-	-	7,034	-
	-	-	-	11,634	-
Acquired property - Maine Guarantee Authority	-	-	-	7,959	-
Less allowance for possible Losses	4,510	344	248	6,364	14
	$ 14,002	$ 3,568	$ 16,554	$ 14,216	$ 152

NOTE 5--LAND, BUILDINGS AND EQUIPMENT

Fixed assets in the Enterprise Funds and Internal Service Funds consist of the following:

	Enterprise Funds	Internal Service Funds
Land	$ 303,509	$ 243,227
Buildings and structural improvement	3,582,067	2,910,335
Equipment	3,269,422	31,129,858
Construction in progress--Augusta State Airport	3,143,000	-
	10,297,998	34,283,420
Less accumulated depreciation	4,047,727	22,545,255
	$ 6,250,271	$11,738,165

NOTE 6--BONDS PAYABLE

General obligation bonds and bond anticipation notes outstanding at June 30, 1982 are comprised of the following:

Source of Repayment

BONDS	
General Fund	$ 161,217,000
Highway Fund	67,745,000
Self-liquidating debt of the University of Maine, Vocational Technical Institutes and Maine Veterans' Home	24,315,000
	253,277,000
Enterprise Fund	240,000
	$ 253,517,000
BOND ANTICIPATION NOTES	$ 18,445,000

The annual requirements to amortize all bonds outstanding as of June 30, 1982 are as follows: (in thousands of dollars)

	Principal		Interest	
	General Bonded Debt	Enterprise Funds Debt	General Bonded Debt	Enterprise Funds Debt
1983	$ 27,290	$ 110	$ 14,862	$ 5
1984	27,300	110	13,303	2
1985	26,255	20	11,775	-
1986	26,190	-	10,209	-
1987-1991	92,590	-	31,152	-
1992-1996	34,635	-	11,412	-
1997-2001	15,260	-	3,692	-
2002-2006	3,005	-	193	-
	$ 252,525	$ 240	$ 96,598	$ 7

NOTE 6--BONDS PAYABLE--Continued

In addition to the above schedule, General Purpose Mini Bonds in the amount of $937,917 were issued from July 28 to August 1st, 1980. These bonds are payable upon presentation and mature not later than August 1st, 1985. At June 30, 1982 there was $751,755 still outstanding with a potential interest liability of $263,440.

NOTE 7--RECONCILIATION OF FUND EQUITY

The State records transactions on an appropriations basis and may not conform to the requirements of generally accepted accounting principles. At June 30, 1982, the material differences are as follows:

1. Recording of certain sales tax revenues when received (budgeted and recorded in the next fiscal year) rather than when measurable and available for current obligations.

2. Recording of payrolls as paid rather than as the work is expended by the employees.

3. Recording certain Human Service claims and related Federal reimbursements as received rather than as incurred for services performed prior to June 30 with invoices not received until the next fiscal year.

4. Recording certain obligations as encumbrances and appropriations carried rather than as accounts payable.

The following is a summary of the effects of the above described transactions on fund equity in the General Fund, the Highway Fund and Other Special Revenue Funds at June 30, 1982. The impact on the remaining funds is considered immaterial and is not presented.

	General Fund	Highway Funds	Other Special Revenue Funds
Fund equity at June 30, 1982 per combined balance sheet	$ 49,432,972	$ 20,219,729	$ 33,411,440
Receivables	22,191,000	-	19,000,000
Accounts payable	(1,680,000)	(6,121,000)	(994,000)
Accrued payroll	(5,073,000)	(2,646,000)	(1,831,000)
Claims incurred but not reported	(11,300,000)	-	(19,000,000)
Fund equity at June 30, 1982, adjusted to conform with generally accepted accounting principles	$ 53,570,972	$ 11,452,729	$ 30,586,440

NOTE 8--PENSION PLANS

State employees, local teachers and employees of participating local governmental units are eligible to participate in the Maine State Employees' Retirement System, which provides for retirement and other benefits. Generally, retirement expense is comprised of the actuarially determined normal cost plus an amount accrued. The State's contribution to the System for State employees and teachers was $82.6 million in 1982.

At June 30, 1982, the unfunded accrued benefits for State employees and teachers were approximately $1,077 million. The actuarially computed value of vested benefits is not available. The report of the consulting actuary for the system indicates the contributions of employees and the State, together with investment income, will provide for the cost of unfunded accrued benefits within 17.7 years.

NOTE 9--CONTINGENCIES

The State is contingently liable for debt guaranteed by the Maine Guarantee Authority, the Veterans Small Business Loan Fund and the Maine Small Business Loan Fund. The Total debt upon with the State is contingently liable at June 30, 1982 aggregates $21,546,000 and represents insured mortgages and conditional commitments.

NOTE 10--LITIGATION

The State, its officers and employees are defendants in various significant lawsuits. Legal counsel for the State as well as its various authorities and agencies have reviewed the status of pending litigation and are unable to determine the amount of probable loss to the State in these matters. Accordingly, no provision has been made in the accompanying financial statements for losses which may arise from the settlement or adjudication of the aforementioned matters, either individually or in the aggregate.

GENERAL FUND

The General Fund is the largest of the State's operating funds. Its purpose is to finance all state government activities not specifically financed by dedicated revenue.

The General Fund unappropriated surplus was $18.8 million at June 30, 1982 as compared to $24.9 at June 30, 1981.

Revenues increased from $579 million in 1981 to $640 million in 1982 while the expenditures increased from $573 million to $640 million.

EXHIBIT A-1

GENERAL FUND

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1982	1981
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 37,595,208	$ 42,409,071
Cash - Other	24,045	34,755
Accounts Receivable:		
Tax Accounts	16,179,604	12,543,933
Other	2,332,534	2,592,433
	18,512,139	15,136,367
Less - Allowance for Possible Losses	4,509,582	4,016,227
Net Accounts Receivable	14,002,556	11,120,140
Due from Other Funds	33,448	16,000
Working Capital Advances to Other Funds	5,673,612	4,702,606
Due from Bar Harbor Ferry Terminal	133,333	166,666
Other Assets	1,308,098	1,486,360
	$ 58,770,301	$ 59,935,600
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 3,732,139	$ 3,112,680
Due to Other Funds	3,012,941	3,066,602
Other Liabilities	2,592,248	3,253,307
	9,337,328	9,432,589
Fund Equity		
Appropriated:		
Encumbrances	5,029,426	3,661,415
Authorized Expenditures - Unencumbered	9,387,253	7,668,390
State Contingent Account	350,000	350,000
Operating Capital	9,000,000	8,000,000
Guarantee Reserve Fund	1,000,000	1,000,000
Working Capital Advances	5,673,612	4,702,606
Advance to Bar Harbor Ferry Terminal	133,333	166,666
Advance to Other Funds	16,000	16,000
	30,589,626	25,565,078
Unappropriated	18,843,346	24,937,932
	49,432,972	50,503,011
	$ 58,770,301	$ 59,935,600

EXHIBIT A-2

GENERAL FUND

ANALYSIS OF CHANGES IN FUND BALANCE

	YEAR ENDED JUNE 30	
	1982	1981
Balance at Beginning of Year	$ 24,937,932	$ 19,158,489
Adjustment of Prior Year's Transactions	95,982	(108,020)
Adjusted Balance	25,033,915	19,050,468
Additions:		
Revenues	639,916,836	578,954,080
Appropriation Balances Carried Forward at the Beginning of Year (Adjusted)	11,353,796	13,499,045
Repayment of Appropriated Receivables, Advances, etc.	33,333	158,583
Repayment of Working Capital Advances	57,500	92,500
	651,361,466	592,704,209
Deductions:		
Expenditures	639,597,281	573,078,149
Appropriation Balances Carried Forward at the End of the Year	14,416,680	11,329,805
Transfers to Other Funds (Net)	509,567	408,790
Increase Reserve for Operating Capital	1,000,000	1,000,000
Increase to Working Capital Advance to State Liquor Commission	1,028,506	-
Increase to Guarantee Reserve Fund	1,000,000	1,000,000
	657,552,035	586,816,746
Balance at End of Year	$ 18,843,346	$ 24,937,932

EXHIBIT A-3

GENERAL FUND

COMPARATIVE STATEMENT OF REVENUE

	YEAR ENDED JUNE 30		1982 BUDGETED REVENUE
	1982	1981	
TAXES			
Property Taxes:			
Unorganized Territories	$ 5,716,522	$ 4,717,195	$ 5,648,573
Other Property Taxes	1,272,838	1,312,194	1,127,876
Inheritance and Estate Taxes	17,074,125	14,235,541	17,500,000
Sales and Use Tax	238,723,026	225,873,713	239,848,532
Cigarette Tax	24,661,440	24,375,774	25,000,000
Income Tax:			
Individual	200,776,041	169,635,726	201,150,500
Corporate	35,153,875	37,513,600	35,500,800
Taxes of Specific Businesses or Occupations:			
Corporations	832,114	651,800	631,500
Public Utilities	24,821,729	18,611,712	20,084,000
Insurance Companies	14,257,811	13,405,055	15,862,500
Commission on Pari-Mutuels	926,173	1,005,012	873,554
Other	1,162,676	1,169,410	1,496,411
Other Taxes	187,752	192,584	201,621
Total Taxes	565,566,128	512,699,322	564,925,867
FINES, FORFEITS AND PENALITIES	9,077,356	9,256,189	11,312,176
INCOME FROM INVESTMENTS	8,729,014	6,686,377	8,500,160
INTERGOVERNMENTAL REVENUES:			
Federal Government	687,750	949,697	654,500
Cities, Towns and Counties	764,021	764,011	767,300
REVENUE FROM PRIVATE SOURCES	1,352,445	610,243	720,200
SERVICE CHARGES FOR CURRENT SERVICES	16,694,919	11,759,083	13,879,383
TRANSFERRED FROM BUREAU OF ALCOHOLIC BEVERAGES	29,776,424	30,037,762	28,747,918
TRANSFERRED FROM LOTTERY COMMISSION	2,390,570	1,093,334	2,000,000
CONTRIBUTION FROM OTHER FUNDS	4,822,180	5,019,696	4,460,093
MISCELLANEOUS	56,025	78,359	64,950
	$ 639,916,836	$ 578,954,080	$ 636,032,547

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Legislative Appropriation	Contingent Account Transfers
GENERAL GOVERNMENT			
Attorney General	$ 35,495	$ 3,233,647	$ 1,745
Audit Department	-	493,121	4,100
Executive Department			
Governor's Office	9,591	898,840	-
Blaine House	2,100	130,810	-
State Development Office	184,279	914,953	-
State Planning Office	16,089	569,786	-
Criminal Justice Planning and Assistance Agency	208,234	67,235	-
Community Services	25,577	1,286,741	-
Other	240	491,088	-
Finance and Administration Department			
Commissioner's Office	-	113,835	-
Administrative Services	-	304,692	1,000
Bureau of Accounts and Control	561	1,289,033	-
Bureau of Budget	246	386,285	-
Bureau of Public Improvements	1,512,634	6,638,897	29,025
Bureau of Purchases	134	369,806	-
Bureau of Taxation	13,172	12,474,505	-
Maine Insurance Advisory Board	-	247,959	-
Compensation and Benefit Plans	1,257,483	4,738,845	-
Other	25,094	262,500	-
Judicial			
Supreme, Superior and District Courts	59,813	12,153,543	-
Legislative			
Legislature	24,712	3,660,150	-
Legislative Research	50,000	815,691	5,000
Law and Legislative Reference Library	7,504	233,830	-
Other	335	127,660	-
Secretary of State Department			
Secretary of State	10,450	732,464	-
State Archives	787	386,145	-
Treasurer of State			
Department Operations	-	435,600	-
Debt Service	-	26,539,039	-
Reimbursement to Municipalities	-	4,290,000	-
Independent Agencies			
Personnel Department	9,134	882,665	-
Other	-	727,238	1,879
	3,458,672	85,896,603	42,749

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1982		
			Lapsed to Compensation Account	Encumbrances Carried	Unencumbered Balances
$ 27,642	$ 3,298,529	$ 3,125,726	$ 135,586	$ 37,216	$ -
13,016	510,237	420,857	84,762	4,617	-
9,571	918,002	762,724	90,320	59,957	5,000
(7,000)	125,910	121,222	2,672	2,015	-
3,425	1,102,657	969,318	29,747	93,592	10,000
8,224	594,099	568,510	9,558	16,029	-
(29,866)	245,603	95,083	-	-	150,519
6,817	1,319,135	1,203,003	25,238	90,893	-
560	491,888	410,388	60,176	21,322	-
4,500	118,335	117,522	812	-	-
1,224	306,916	272,677	33,986	251	-
42,065	1,331,659	1,285,669	45,989	-	-
(4,384)	382,147	322,894	58,664	588	-
(2,058,287)	6,122,269	4,730,254	132,159	1,004,481	255,373
14,709	384,649	380,636	4,013	-	-
127,409	12,620,087	11,971,780	632,626	15,679	-
24,706	272,665	266,379	6,285	-	-
(4,890,100)	1,106,228	-	-	-	1,106,228
(194,632)	92,962	55,000	12,962	25,000	-
(33,601)	12,179,755	11,998,827	133,365	41,045	6,517
22,000	3,706,862	3,664,987	-	-	41,875
-	870,691	675,120	73,248	122,322	-
-	241,334	225,701	3,350	12,281	-
-	127,995	111,088	12,902	-	4,004
12,957	755,871	649,163	98,910	7,797	-
20,988	407,920	406,958	577	383	-
6,452	442,052	365,105	76,718	227	-
2,500,000	29,039,039	29,029,125	-	-	9,913
-	4,290,000	4,282,844	7,155	-	-
18,385	910,184	776,728	24,334	109,121	-
(9,813)	719,304	707,091	12,212	-	-
(4,363,033)	85,034,991	79,972,394	1,808,339	1,664,825	1,589,431

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Legislative Appropriation	Contingent Account Transfers
ECONOMIC DEVELOPMENT			
Agriculture Department	$ 75,822	$ 3,025,398	$ -
Business Regulation Department	144	266,750	-
Marine Resources Department	125,051	3,157,866	-
Independent Agencies	-	-	-
Maine Guarantee Authority			
Workers Compensation Commission	1,228	826,144	-
Public Utilities Commission	2,175	630,443	-
Other	307,244	4,250,000	-
	511,667	12,156,601	-
EDUCATION AND CULTURE			
Education and Cultural Services Dept.			
Administration	41,529	1,083,369	-
General Purpose Aid for Local Schools	1,495,119	203,031,210	-
Other Local School Programs	-	1,346,062	-
Schooling of Children in Unorganized Territories	127,782	2,339,379	-
Vocational Education			
Administration	432	299,599	-
Post Secondary	-	50,000	-
Central Maine Voc. Tech. Institute	65,259	1,942,901	-
Eastern Maine Voc. Tech. Institute	16,134	2,027,670	-
Kennebec Valley Voc. Tech. Inst.	15,431	874,596	-
Northern Maine Voc. Tech. Institute	8,293	2,341,372	-
Southern Maine Voc. Tech. Institute	68,933	3,184,462	50,000
Washington County Voc. Tech. Inst.	71,621	1,407,880	-
School of Practical Nursing	508	-	-
Adult Education	-	1,743,228	-
Grant/Loan Scholarship Program	243,737	1,177,408	-
Teachers Retirement	-	47,344,475	-
Governor Baxter School for the Deaf	354,512	1,824,599	-
Other Education Programs	6,537	1,402,257	-
State Historian	490	500	-
Maine Historic Preservation Comm.	1,515	49,425	-
Arts and Humanities	-	207,539	-
State Library	21,875	1,661,785	-
Museum	11,470	715,772	-
Independent Agencies			
Maine Maritime Academy	-	2,916,550	-
University of Maine	-	52,486,978	-
Maine Historical Society	-	24,000	-
	2,551,185	331,483,016	50,000

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1982		
			Lapsed to Compensation Account	Encumbrances Carried	Unencumbered Balances
$ 43,484	$ 3,144,704	$ 2,899,779	$ 192,025	$ 19,556	$ 33,343
(2,956)	263,938	237,692	26,246	-	-
86,481	3,369,398	3,277,688	64,867	26,842	-
1,000,000	1,000,000	1,000,000	-	-	-
16,636	844,008	751,305	57,267	35,435	-
21,897	654,515	636,089	17,287	1,138	-
30,000	4,587,244	4,398,369	-	-	188,874
1,195,541	13,863,810	13,200,925	357,695	82,972	222,217
(1,873)	1,123,025	1,028,960	37,479	56,585	-
(2,990)	204,523,339	204,482,182	-	-	41,157
(77,247)	1,268,815	1,266,233	2,581	-	-
34,970	2,502,131	2,399,673	1,066	1,765	99,626
16,599	316,630	315,766	863	-	-
-	50,000	49,885	115	-	-
90,577	2,098,737	2,037,243	39,185	22,308	-
165,979	2,209,783	2,116,828	4,165	2,789	86,000
58,832	948,859	922,842	19,084	6,932	-
161,423	2,511,088	2,480,479	672	29,936	-
219,166	3,522,561	3,390,907	24,901	106,751	-
68,723	1,548,224	1,540,511	5,036	2,677	-
-	508	508	-	-	-
(63,028)	1,680,200	1,680,151	48	-	-
-	1,421,145	1,326,618	-	-	94,527
-	47,344,475	47,344,475	-	-	-
171,869	2,350,980	2,064,784	176,216	9,979	100,000
(83,712)	1,325,082	1,297,660	19,271	8,150	-
-	990	481	-	-	509
6,741	57,681	55,441	2,240	-	-
1,497	209,036	206,713	2,322	-	-
51,792	1,735,452	1,683,988	2,488	48,975	-
33,198	760,440	743,681	1,838	10,993	3,927
47,250	2,963,800	2,963,800	-	-	-
-	52,486,978	52,486,978	-	-	-
-	24,000	24,000	-	-	-
899,766	334,983,967	333,910,795	339,577	307,847	425,747

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Legislative Appropriation	Contingent Account Transfers
HUMAN SERVICES			
Human Services Department			
Administration	$ -	$ 7,677,589	$ -
Bureau of Health	2,156	2,496,195	-
Medical Care Administration	39,363	1,730,312	-
Medical Care Payments	638,387	55,830,452	-
Bureau of Social Welfare	7,423	2,459,353	-
Aid to Families with Dependent Children	718,228	17,033,516	-
General Assistance	-	2,050,000	-
Supplemental Security Income	-	11,125,000	-
Bureau of Resource Development	396	533,821	-
Purchased Services	94,603	500,000	-
Child Welfare Services	29,686	3,136,860	-
Bureau of Rehabilitation	9,110	3,507,111	-
Bureau of Maine's Elderly	86,000	2,083,768	-
Other Human Service Programs	33,880	5,152,133	-
Mental Health and Mental Retardation Dept.			
Departmental Operations	3,171	2,056,556	-
Community Mental Health	48,298	4,953,801	-
Food	3,410	2,208,436	-
Fuel	616	2,333,908	-
Unemployment Compensation	-	200,000	-
Capital Construction, Repairs and Impr.	382,404	-	-
Children Mental Health Services	117,279	1,924,174	-
Military and Naval Children's Home	3,104	217,099	-
Augusta Mental Health Institute	28,358	10,490,447	-
Bangor Mental Health Institute	150,688	9,591,938	80
Community Mental Retardation Service	517,370	7,149,668	-
Pineland Center	42,119	12,216,486	1,490
Aroostook Residential Center	1,670	274,770	-
Elizabeth Levinson Center	6,479	1,142,381	-
Corrections Department			
Community Correctional Services	45,695	918,074	-
Probation and Parole	504	1,707,491	-
Correction Improvement Program	-	357,614	-
Administration	-	63,249	-
Fuel	-	-	-
Unemployment Compensation	-	-	-
Capital Construction, Repairs and Improv.	-	-	-
Maine Youth Center - S. Portland	10,611	4,621,141	-
Maine Correctional Center	41,280	4,203,364	-
State Prison	184,723	6,264,017	-
Independent Agencies			
Human Rights Commission	391	116,392	-
Other	11,412	219,272	-
	3,258,828	188,546,393	1,570

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1982		
			Lapsed to Compensation Account	Encumbrances Carried	Unencumbered Balances
$ 492,265	$ 8,169,854	$ 8,163,766	$ 2,118	$ 3,968	$ -
19,189	2,517,540	2,486,200	2,653	20,686	8,000
86,652	1,856,327	1,767,798	10,558	77,970	-
(28,528)	56,440,311	55,246,979	28,966	110,800	1,053,564
90,058	2,556,834	2,496,314	52,248	8,270	-
-	17,751,744	17,455,860	-	-	295,884
-	2,050,000	2,049,919	80	-	-
-	11,125,000	11,015,111	-	-	109,888
7,845	542,062	537,523	372	4,166	-
-	594,603	515,076	30,331	49,195	-
5,834	3,172,380	2,950,000	-	-	222,380
59,016	3,575,237	3,442,753	90,506	41,976	-
12,261	2,182,029	2,138,289	41,705	2,034	-
9,164	5,195,177	4,726,038	6,724	462,413	-
(621,798)	1,437,929	1,400,252	24,130	13,547	-
201,183	5,203,282	5,103,088	3,507	96,686	-
(706,292)	1,505,554	1,503,611	-	-	1,943
(552,567)	1,781,957	1,781,957	-	-	-
(83,596)	116,404	110,103	-	-	6,300
524,741	907,145	325,180	-	74,746	507,218
(109,000)	1,932,453	1,598,876	2,503	331,073	-
14,843	235,046	227,483	541	7,022	-
571,060	11,089,865	11,009,454	53,085	27,326	-
442,270	10,184,976	9,964,159	15,667	64,202	140,947
75,355	7,742,393	6,808,771	200,224	733,396	-
1,002,972	13,263,067	13,168,110	60,926	34,030	-
17,264	293,704	257,929	25,497	10,276	-
27,316	1,176,176	1,127,592	41,671	6,912	-
(79,948)	883,821	866,601	2,569	14,650	-
47,864	1,755,859	1,753,088	1,896	874	-
466,899	824,513	818,397	5,022	1,093	-
243,361	306,610	306,544	-	65	-
552,567	552,567	549,540	834	2,191	-
43,596	43,596	19,814	23,781	-	-
244,969	244,969	82,483	91,794	70,691	-
271,436	4,903,189	4,779,684	110,449	13,054	-
464,289	4,708,934	4,593,916	51,328	63,690	-
803,096	7,251,836	7,172,644	43,855	35,337	-
3,853	120,641	119,047	1,593	-	-
3,036	233,720	216,519	3,745	12,000	1,455
4,622,526	196,429,318	190,656,485	1,030,894	2,394,354	2,347,584

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Legislative Appropriation	Contingent Account Transfers
MANPOWER			
Labor Department			
Bureau of Labor and Industry	$ 210	$ 882,528	$ -
Labor Relations Board	1,266	238,360	-
Other	-	164,438	-
	1,476	1,285,326	-
NATURAL RESOURCES			
Conservation Department			
Central Administration	767	404,723	-
Capital Construction, Repairs and Improv.	109,129	-	-
Bureau of Forestry	674,521	5,789,684	-
Bureau of Geology	962	367,960	-
Land Use Regulation Commission	23,715	390,114	-
Bureau of Parks and Recreation	9,996	2,732,466	-
Bureau of Public Lands	12,289	-	-
Municipal Recreation Fund	15,497	-	-
Environmental Protection Department	94,046	2,127,585	-
Inland Fisheries and Wildlife Dept.			
Warden Services	-	106,900	-
Atlantic Sea Run Salmon Commission	45,000	164,238	-
Independent Agencies			
Saco River Corridor Commission	-	10,000	-
Atlantic State Marine Fisheries	-	10,200	-
	985,925	12,103,870	-
PUBLIC PROTECTION			
Military, Civil Emergency Preparedness and Veterans Services Department			
Administration	-	160,337	-
Military Bureau	6,092	2,332,103	16,353
Bureau of Civil Emergency Preparedeness	-	149,514	-
Bureau of Veterans Services	101,761	1,027,252	1,200
Capital Construction, Repairs and Improv.	156,361	-	-
Public Safety Department			
State Police	1,617	4,115,194	-
Maine Criminal Justice Academy	25,590	440,969	-
Liquor Enforcement	1,659	618,776	-
Bureau of Capitol Security	988	205,950	-
Capital Construction, Repairs and Improv.	5,293	-	-
	299,364	9,050,095	17,553

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1982		
			Lapsed to Compensation Account	Encumbrances Carried	Unencumbered Balances
$ 54,093	$ 936,831	$ 836,209	$ 100,621	$ -	$ -
-	239,626	230,184	9,441	-	-
-	164,438	136,411	28,026	-	-
54,093	1,340,895	1,202,805	138,089	-	-
19,968	425,458	376,589	42,118	6,750	-
171,300	280,429	253,655	9,436	17,336	-
139,853	6,604,058	6,141,295	16,986	125,613	320,164
9,048	377,970	339,804	37,565	600	-
3,050	416,879	385,689	15,739	15,450	-
111,399	2,853,861	2,829,931	9,122	14,807	-
1,967	14,256	5,526	8,729	-	-
-	15,497	-	-	-	15,497
54,329	2,275,960	2,048,495	171,095	56,369	-
(10,000)	96,900	95,891	1,008	-	-
5,066	214,304	145,772	22,901	630	45,000
-	10,000	10,000	-	-	-
-	10,200	10,200	-	-	-
505,980	13,595,775	12,642,851	334,703	237,558	380,661
(2,011)	158,326	153,899	4,426	-	-
70,897	2,425,445	2,349,214	72,551	3,679	-
8,791	158,305	151,146	7,158	-	-
4,033	1,134,246	1,105,877	9,179	19,190	-
146,650	303,011	264,585	2,772	35,652	-
(3,718,304)	398,506	345,475	53,030	-	-
21,279	487,838	461,625	14,806	11,406	-
5,233	625,668	587,376	33,439	4,852	-
6,667	213,605	201,298	10,071	2,235	-
22,200	27,493	13,933	8,463	5,096	-
(3,434,565)	5,932,447	5,634,431	215,901	82,113	-

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Legislative Appropriation	Contingent Account Transfers
TRANSPORTATION			
Transportation Department			
Bureau of Public Transportation	$ 136,234	$ 400,000	$ -
Travel Information Services	-	100,000	-
Bureau of Waterways	106,218	1,559,729	-
Bureau of Aeronautics	43,858	476,227	-
Capital Construction, Repairs and Improv.	364	-	-
	286,675	2,535,956	-
	$ 11,353,796	$ 643,057,860	$ 111,872

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1982		
			Lapsed to Compensation Account	Encumbrances Carried	Unencumbered Balance
$ -	$ 536,234	$ 237,900	$ 38,974	$ 259,359	$ -
-	100,000	99,999	-	-	-
-	1,665,947	1,559,729	-	-	106,218
5,824	525,909	475,951	5,854	396	43,708
4,300	4,664	3,010	1,653	-	-
10,124	2,832,755	2,376,590	46,481	259,755	149,926
$ (509,567)	$654,013,961	$ 639,597,281	$4,271,683	$ 5,029,426	$ 5,115,570

EXHIBIT A-5

GENERAL FUND

COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	YEAR ENDED JUNE 30	
	1982	1981
PERSONAL SERVICES		
Salaries and Wages	$ 99,542,288	$ 90,996,394
Retirement Costs	15,882,886	13,310,953
Health Insurance and Other Fringe Benefits	3,730,301	2,567,966
Unemployment Reimbursements	511,778	394,136
	119,667,254	107,269,450
CONTRACTURAL SERVICES		
Professional Fees and Special Services	15,914,140	14,879,814
Traveling Expenses	2,881,076	3,002,200
Operating State-owned Vehicles	1,692,536	1,698,810
Utility Services	5,019,532	4,785,726
Rents	2,026,838	1,790,178
Insurance and Repairs	1,826,306	1,744,796
General Operating Expenses	9,146,434	8,223,592
	38,506,864	36,125,118
COMMODITIES		
Foods	2,474,857	2,286,689
Fuels	4,116,773	4,245,337
Office Supplies	600,311	524,224
Clothing and Clothing Materials	265,663	275,106
Other Departmental and Institutional Supplies	3,102,791	2,814,382
	10,560,398	10,145,740
GRANTS, SUBSIDIES AND PENSIONS		
To Federal Government	120,000	128,000
To Cities, Towns and Counties	211,613,186	201,449,909
To Public and Private Organizations	76,235,044	67,174,542
To Individuals:		
Aid to Families with Dependent Children	17,153,120	18,208,454
Supplemental Social Security Income	11,012,736	4,367,635
Assistance and Medical Care	68,591,120	70,512,419
Miscellaneous	272,678	273,740
Pension and Compensation for Injuries	2,143,578	1,746,049
	387,141,464	363,860,751
CAPITAL OUTLAYS		
Land and Land Rights	42,500	-
Buildings and Improvements	1,808,496	1,944,664
Equipment	1,896,674	2,040,240
	3,747,671	3,984,904
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Debt Service Fund		
For Debt Retirement	19,297,887	17,483,274
For Bond Interest	9,731,238	9,013,625
Maine State Retirement System - Trust Fund	48,020,663	23,224,191
Other Funds	2,923,839	1,971,092
	79,973,627	51,692,182
TOTAL EXPENDITURES	$ 639,597,281	$ 573,078,149

EXHIBIT A-6

GENERAL FUND

ANALYSIS OF STATE CONTINGENT ACCOUNT
YEAR ENDED JUNE 30, 1982

Balance July 1, 1981	$ 350,000
GENERAL GOVERNMENT	
Attorney General Department	1,745
Audit Department	4,100
Finance and Administration Department	30,025
Legislative Research	5,000
Board of Assessment Review	1,879
	42,749
EDUCATION AND CULTURE	
Education	50,000
HUMAN SERVICES	
Mental Health and Mental Retardation Department	1,570
PUBLIC PROTECTION	
Defense and Veterans Services Department	17,553
Total Appropriations	111,872
	238,127
Add Amount Necessary to Restore Account	111,872
Balance June 30, 1982	$ 350,000

Reference 5 M.R.S.A. Section 1507

EXHIBIT A-7

GENERAL FUND

DEBT SERVICE REQUIREMENTS TO MATURITY
GENERAL FUND BONDS

Fiscal Year	Principal	Interest
1983	$ 19,955,000	$ 9,336,120
1984	19,955,000	8,196,577
1985	19,570,000	7,048,817
1986	19,490,000	5,913,963
1987	16,535,000	4,783,747
1988	14,805,000	3,809,435
1989	13,220,000	2,942,995
1990	10,370,000	2,221,422
1991	8,250,000	1,601,165
1992	6,465,000	1,108,295
1993	4,445,000	751,993
1994	2,490,000	542,712
1995	1,765,000	402,131
1996	540,000	296,500
1997	540,000	243,300
1998	540,000	190,100
1999	540,000	136,900
2000	540,000	88,700
2001	450,000	40,500
	$ 160,465,000	$ 49,655,372

In addition to the above schedule, General Purpose Mini Bonds in the amount of $937,917 were issued from July 28th to August 1st, 1980. These bonds are payable upon presentation and mature not later than August 1st, 1985. At June 30, 1982 there was $751,755 still outstanding with a potential interest liability of $263,440.

HIGHWAY FUND

The Highway Fund is used to account for revenues derived from registration of motor vehicles, operators' licenses, gasoline tax, other dedicated revenues, except for Federal matching funds, and proceeds of bonds. The Federal matching funds and corresponding expenditures are accounted for in the Other Special Revenue Funds.

This Fund is allocated by the Legislature for the operation of the Department of Transportation to construct and maintain highways and bridges, other allied programs and seventy-two percent of the cost of State Police administration.

EXHIBIT B-1

HIGHWAY FUND

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1982	1981
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 4,754,308	$ 13,441,480
Cash - Other	16,500	11,375
Accounts Receivable		
Tax Accounts	3,231,300	2,876,085
Other	681,793	1,001,148
	3,913,093	3,877,233
Less - Allowance for Possible Losses	344,275	184,358
Net Accounts Receivable	3,568,818	3,692,874
Due from Other Funds	542,906	369,598
Working Capital Advances to Other Funds	12,582,114	13,582,114
Due from Portland Terminal Company	471,152	514,861
Other Assets	123,943	44,719
	$ 22,059,743	$ 31,657,025
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 1,583,266	$ 1,173,060
Due to Other Funds	249,913	141,083
Other Current Liabilities	6,834	-
	1,840,014	1,314,144
Fund Equity		
Allocated		
Encumbrances	11,829,503	9,494,729
Authorized Expenditures	17,440,905	32,135,980
	29,270,408	41,630,710
Less - Amount to be Provided from Bond Issues	22,650,000	28,000,000
	6,620,408	13,630,710
Portland Terminal Company	471,152	514,861
Advances to Other Funds	465,883	128,000
Working Capital Advances	12,582,114	13,582,114
Plant Nursery	44,919	46,187
	20,184,479	27,901,874
Unallocated	35,249	2,441,006
	20,219,729	30,342,881
	$ 22,059,743	$ 31,657,025

EXHIBIT B-2

HIGHWAY FUND

ANALYSIS OF CHANGES IN UNALLOCATED FUND BALANCE

	YEAR ENDED JUNE 30	
	1982	1981
Balance at Beginning of Year	$ 2,441,006	$ 9,581,984
Adjustment of Prior Year's Transactions	116,676	117,500
	2,557,682	9,699,485
Additions:		
Revenues	94,049,133	91,348,635
Appropriation Balances Carried Forward- Beginning of Year (Adjusted)	39,376,268	42,668,291
Allocation of Proceeds of Bond Issues	6,150,000	7,300,000
Repayment of Appropriated Receivables, Advances, Etc.	43,709	171,949
Repayment of Working Capital Advance	1,000,000	-
Adjustment of Prior Year Allocations	-	393,000
Transfer from Other Funds (Net)	3,234,760	3,263,726
	143,853,870	145,145,602
Deductions:		
Expenditures	116,974,040	110,773,371
Appropriation Balances Carried Forward- End of Year	29,270,408	41,630,710
Increases in Reserves, Contingencies, Etc.	131,854	-
	146,376,302	152,404,081
Balance at End of Year	$ 35,249	$ 2,441,006

EXHIBIT B-3

HIGHWAY FUND

COMPARATIVE STATEMENT OF REVENUES

	YEAR ENDED JUNE 30		1982 BUDGETED REVENUE
	1982	1981	
TAXES			
Gasoline Tax	$ 42,860,539	$ 42,837,722	$ 42,864,400
Use Fuel and Motor Carrier Tax	5,606,281	5,114,503	4,955,600
Motor Vehicle Fees and Driver's Licenses	35,226,675	34,181,762	35,962,151
Other	920,827	844,997	1,014,677
Total Taxes	84,614,324	82,978,986	84,796,828
FINES, FORFEITS AND PENALITIES	483,659	451,509	797,077
INCOME FROM INVESTMENTS	530,531	1,265,535	800,000
CITIES, TOWNS AND COUNTIES	5,020,105	3,649,380	3,258,140
SERVICE CHARGES FOR CURRENT SERVICES	3,016,035	2,735,912	2,899,293
OTHER REVENUES	384,476	267,310	233,108
	$ 94,049,133	$ 91,348,635	$ 92,784,446

EXHIBIT B-4

HIGHWAY FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Allocations	
		Legislative	Governor
GENERAL GOVERNMENT			
Bureau of Public Improvements	$ 291	$ 390,023	$ 74,878
Compensation and Benefit Plans	3,639,192	210,500	-
State Employees Retirement	-	131,017	-
Secretary of State	429,999	5,147,279	-
Transportation Safety Fund	-	-	-
	4,069,483	5,878,819	74,878
ECONOMIC DEVELOPMENT			
State Claims Board	-	100,753	-
Public Utilities	448,911	-	-
	448,911	100,753	-
PUBLIC PROTECTION			
Public Safety Department	28,235	9,899,451	664,650
TRANSPORTATION			
Accounting and Auditing Services	-	300,000	-
Highway Safety	19,492	-	-
Topographic Mapping	-	10,000	-
Administration Costs	110,693	5,449,987	260,000
Construction of Highways	25,439,535	4,500,000	-
Maintenance	8,777,091	52,587,534	-
Other	482,825	19,960	-
Debt Service			
Retirement of Bonds	-	5,860,000	-
Interest on Bonded Indebtedness	-	4,007,077	-
	34,829,637	72,734,558	260,000
	$ 39,376,268	$ 88,613,581	$ 999,528

Dedicated Revenue	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1982		
				Lapsed	Encumbrances Carried	Unencumbered Balance
$ -	$ 23,360	$ 488,552	$ 488,070	$ 165	$ 316	$ -
-	(1,685,175	2,164,517	-	-	-	2,164,517
-	-	131,017	131,017	-	-	-
1,701,865	25,000	7,304,144	6,380,468	590,989	332,686	-
684,566	(363,008)	321,557	-	-	-	321,557
2,386,432	(1,999,823)	10,409,789	6,999,556	591,154	333,002	2,486,074
-	(984)	99,768	97,395	2,372	-	-
137,207	(91,991)	494,127	493,953	174	-	-
137,207	(92,976)	593,895	591,348	2,547	-	-
367,947	3,832,559	14,792,844	14,573,394	125,263	94,183	-
-	-	300,000	282,486	17,513	-	-
-	5,000	24,492	6,145	18,346	-	-
-	(10,000)	-	-	-	-	-
443,621	239,000	6,503,301	6,102,374	235,426	165,501	-
4,576,783	5,834,874	40,351,193	22,101,609	-	7,289,978	10,959,605
399,877	1,576,125	63,340,628	55,830,515	-	3,942,123	3,567,989
567,648	-	1,070,434	638,487	-	4,710	427,236
-	-	5,860,000	5,860,000	-	-	-
-	-	4,007,077	3,988,123	18,953	-	-
5,987,930	7,645,000	121,457,126	94,809,741	290,239	11,402,314	14,954,831
$ 8,879,517	$ 9,384,760	$147,253,655	$116,97 ,040	$1,009,205	$11,829,503	$17,440,905

EXHIBIT B-5

HIGHWAY FUND

COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	YEAR ENDED JUNE 30	
	1982	1981
PERSONAL SERVICES		
Salaries and Wages	$ 44,802,791	$ 42,312,273
Retirement Costs	8,127,467	7,312,925
Health Insurance and Other Fringe Benefits	1,900,043	1,372,488
Unemployment Reimbursements	185,672	302,368
	55,015,978	51,300,059
CONTRACTUAL SERVICES		
Professional Fees and Special Services	3,166,430	3,092,486
Traveling Expenses	1,348,142	1,380,031
Operating State-owned Vehicles	1,254,514	1,109,621
Utility Services	1,370,652	1,327,309
Rents	17,372,986	16,763,214
Repairs	257,473	269,805
Insurance	92,531	73,450
General Operating Expenses	1,187,408	993,101
	26,050,139	25,009,021
COMMODITIES		
Foods	178	349
Fuels	219,743	207,401
Office Supplies	534,987	447,381
Clothing and Clothing Materials	131,079	80,407
Other Departmental and Institutional Supplies	672,356	477,393
Highway Materials	10,819,197	12,751,209
	12,377,542	13,964,142
GRANTS, SUBSIDIES AND PENSIONS		
To Cities, Towns and Counties	3,025,672	4,436,517
Pensions and Compensation for Injuries	1,874,079	1,687,194
	4,899,751	6,123,712
CAPITAL OUTLAYS	6,716,804	3,288,420
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Debt Service Fund		
For Debt Retirement	5,860,000	5,440,000
For Bond Interest	3,988,123	3,464,634
Other Funds	2,065,700	2,183,379
	11,913,823	11,088,013
TOTAL EXPENDITURES	$ 116,974,040	$ 110,773,371

EXHIBIT B-6

HIGHWAY FUND

DEBT SERVICE REQUIREMENTS TO MATURITY
HIGHWAYS AND BRIDGES

Fiscal Year	Principal	Interest
1983	$ 6,285,000	$ 4,588,714
1984	6,285,000	4,213,847
1985	5,585,000	3,849,479
1986	5,585,000	3,494,355
1987	5,585,000	3,137,228
1988	4,905,000	2,789,031
1989	4,530,000	2,479,174
1990	4,050,000	2,191,687
1991	4,050,000	1,913,155
1992	3,285,000	1,654,106
1993	2,885,000	1,435,680
1994	2,210,000	1,242,131
1995	2,210,000	1,057,268
1996	1,695,000	887,212
1997	1,695,000	731,962
1998	1,695,000	583,899
1999	1,695,000	435,837
2000	1,695,000	291,974
2001	1,045,000	148,112
2002	625,000	56,249
2003	50,000	2,187
2004	50,000	1,312
2005	50,000	437
	$ 67,745,000	$ 37,185,040

OTHER SPECIAL REVENUE FUNDS

Other Special Revenue Funds are a grouping of various purpose funds which have been established on a self-supporting basis. Revenues are generated by taxes, licenses, fees and Federal matching funds and grants. Expenditures of these funds can only be made in accordance with restrictions imposed by the source of the revenues.

EXHIBIT C-1

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1982	1981
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 23,219,105	$ 33,201,446
Cash - Other	90,210	71,220
Deposits with U. S. Treasury	18,679,020	27,563,223
Accounts Receivables:		
Tax Accounts	10,954,007	8,277,087
Other	10,628,483	10,396,037
	21,582,490	18,673,125
Less Allowance for Possible Losses	5,028,889	5,241,359
Net Accounts Receivables	16,553,601	13,431,765
Due from Other Funds	1,940,331	1,819,523
Other Assets	560,080	678,773
	$ 61,042,347	$ 76,765,952
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 3,627,350	$ 5,050,731
Due to Other Funds	541,978	208,885
Other Liabilities	2,127,713	1,967,449
	6,297,042	7,227,066
Due to Federal Government	21,333,864	31,576,977
Fund Equity		
Encumbrances	9,688,127	12,430,347
Authorized Expenditures - Unencumbered	45,057,177	57,108,539
	54,745,305	69,538,886
Less - Advances from Federal Government	21,333,864	31,576,977
Net Available Funds	33,411,440	37,961,909
	$ 61,042,347	$ 76,765,952

Federal Expenditures	Employment Security Trust	Federal Block Grant	Other Special Revenue
$ 9,204,748	$ (136,593)	$ 1,968,525	$ 12,182,424
120	-	-	90,090
-	18,679,020	-	-
-	-	-	10,954,007
4,546,319	4,780,432	-	1,301,731
4,546,319	4,780,432	-	12,255,738
-	4,780,432	-	248,457
4,546,319	-	-	12,007,281
-	-	-	1,940,331
505,796	-	1,151	53,131
$ 14,256,985	$ 18,542,427	$ 1,969,676	$ 26,273,258
$ 2,993,045	$ 9,274	$ 239,828	$ 385,203
495,764	-	801	45,413
163	-	-	2,127,550
3,488,972	9,274	240,629	2,558,166
-	21,333,864	-	-
4,938,152	-	2,871,431	1,878,543
5,829,860	18,533,152	(1,142,383)	21,836,548
10,768,012	18,533,152	1,729,047	23,715,092
-	21,333,864	-	-
10,768,012	(2,800,711)	1,729,047	23,715,092
$ 14,256,985	$ 18,542,427	$ 1,969,676	$ 26,273,258

EXHIBIT C-2

OTHER SPECIAL REVENUE FUNDS

ANALYSIS OF CHANGES IN AVAILABLE FUNDS

	YEAR ENDED JUNE 30	
	1982	1981
Balance at Beginning of Year	$ 37,961,909	$ 30,899,318
Adjustments of Prior Year's Transactions	(10,913)	(234,113)
	37,950,996	30,665,205
Additions:		
Revenues	520,625,952	535,688,362
Reduction to Advances from Federal Government	10,243,112	4,823,023
Transfers from Other Funds	2,374,807	353,980
	533,243,870	540,865,365
Deductions:		
Expenditures	534,910,727	532,860,258
Refunds of Prior Year Revenues and Advances from Other Funds	1,272,702	236,930
Transfers to Other Funds	1,600,000	471,473
	537,783,429	533,568,661
	$ 33,411,440	$ 37,961,909

Federal Expenditures	Employment Security Trust	Federal Block Grants	Other Special Revenue
$ 19,214,101	$ (3,444,501)	$ -	$ 22,189,308
35,883	836	-	(47,632)
19,249,984	(3,440,665)	-	22,141,676
353,715,095	63,153,100	35,948,851	67,808,905
-	10,243,112	-	-
281,841	-	-	2,092,966
353,996,936	73,396,212	35,948,851	69,901,871
360,878,908	72,756,259	34,219,823	67,055,755
-	-	-	1,272,702
1,600,000	-	-	-
362,478,908	72,756,259	34,219,823	68,328,457
$ 10,768,012	$ (2,800,711)	$ 1,729,047	$ 23,715,092

EXHIBIT C-3

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF REVENUE

	YEAR ENDED JUNE 30	
	1982	1981
TAXES		
Property Taxes		
Unorganized Territories	$ 1,211,260	$ 3,112,511
Spruce Budworm Tax	7,111,368	6,382,170
Unemployment Tax	62,913,565	62,297,910
Sales and Use Tax	9,910,858	9,286,801
Income Tax	9,745,227	8,644,297
Gasoline Tax	746,577	728,246
Public Utilities Tax	1,299,915	449,787
Inland Fishing, Hunting and Related Taxes	7,019,353	6,700,691
Snowmobile Fees	305,685	276,634
Other Taxes on Specific Businesses and Organizations		
Potato Tax	471,016	504,785
Sardine Tax	311,451	208,832
Insurance Companies	1,524,033	943,840
Banks and Banking	373,554	347,291
Milk Purchases by Dealers	708,183	963,905
Pari-Mutuels	690,504	718,626
Other Taxes	2,852,803	2,779,774
	107,195,361	104,346,108
FINES, FORFEITS AND PENALITIES	452,822	494,597
INCOME FROM INVESTMENTS	577,643	353,111
INTERGOVERNMENTAL REVENUE:		
Federal Government	389,105,625	411,501,163
Cities, Towns and Counties	2,373,180	3,781,783
REVENUE FROM PRIVATE SOURCES	8,451,480	7,167,684
SERVICE CHARGES FOR CURRENT SERVICES	7,888,511	6,044,924
SALES AND COMPENSATION FOR LOSS OF PROPERTY	1,178,783	599,698
CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS	3,402,542	1,399,290
	$ 520,625,952	$ 535,688,362

1982 Budgeted Revenue	Federal Expenditures	Employment Security Trust	Federal Block-grants	Other Special Revenue
$ 2,198,526	$ -	$ -	$ -	$ 1,211,260
7,000,000	-	-	-	7,111,368
64,000,000	-	62,913,565	-	-
9,952,022	-	-	-	9,910,858
9,879,603	-	-	-	9,745,227
458,345	-	-	-	746,577
-	-	-	-	1,299,915
7,672,920	-	-	-	7,019,353
304,427	-	-	-	305,685
465,175	-	-	-	471,016
249,996	-	-	-	311,451
1,117,446	-	-	-	1,524,033
364,000	-	-	-	373,554
1,104,000	-	-	-	708,183
650,000	-	-	-	690,504
2,898,756	-	-	-	2,852,803
108,315,216	-	62,913,565	-	44,281,795
932,648	-	-	-	452,822
-	343,226	217,160	-	17,256
497,023,565	353,156,774	-	35,948,851	-
7,804,460	33,780	-	-	2,339,400
7,216,507	181,314	-	-	8,270,166
9,914,565	-	22,373	-	7,866,138
1,285,772	-	-	-	1,178,783
931,275	-	-	-	3,402,542
$ 633,424,008	$ 353,715,095	$ 63,153,100	$ 35,948,851	$ 67,808,905

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Resources	
		Allocated	Unallocated
GENERAL GOVERNMENT			
Attorney General Department	$ 220,821	$ -	$ 382,362
Audit Department	120,572	-	217,120
Executive Department			
State Development Office	22,550	-	40,000
State Planning Office	128,952	4,307,000	1,827,449
Criminal Justice Planning and Assistance Agency	364,465	-	1,637,018
Community Services	1,161,407	25,482,213	4,860,313
Office of Manpower Planning	13,867	-	11,340,991
Office of Energy Resources	74,672	-	964,484
Other	8,096	-	47,874
Finance and Administration Department			
Bureau of Purchases	2,290	-	-
Bureau of Public Improvements	13,497	-	-
Unorg. Terr. Education and Services Fund - Bureau of Taxation	7,447,296	-	1,211,260
Alcohol Premium Research Fund	-	-	1,757,037
Supreme Judicial, Superior and District Courts	47,283	-	61,051
Legislature	10,073	-	27,819
Secretary of State			
Administration	16,332	-	10,200
Highway Safety	25,037	-	23,236
State Archives	20,738	-	4,983
Treasury-Municipal Revenue Sharing	30,751	-	19,656,261
Personnel Department	22,520	-	-
Board of Bar Examiners	36,221	-	13,850
Accident Sickness and Health Ins.	-	-	40,000
	9,787,449	29,789,213	44,123,315
ECONOMIC DEVELOPMENT			
Agriculture, Food and Rural Resources Dept.	1,104,775	-	4,592,718
Business Regulation Dept.	956,475	-	3,081,169
Marine Resources Dept.	516,210	-	720,227
Independent Agencies			
Regulatory Boards	169,544	-	81,052
Public Utilities Commission	794,904	-	1,319,915
Blueberry Advisory Board	121,404	-	128,444
Maine Sardine Council	78,640	-	311,608
	3,741,954	-	10,235,135

	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1982		
				Lapsed	Encumbrances Carried	Unencumbered Balances
$	95,857	$ 699,042	$ 604,003	$ -	$ 5,990	$ 89,049
	-	337,693	246,346	-	-	91,347
	64,958	127,509	114,813	-	-	12,695
	(364,713)	5,898,688	1,510,960	4,257,010	521,864	(391,146)
	(426,036)	1,575,447	982,996	-	-	592,450
	-	31,503,933	27,556,615	517,150	3,044,501	385,666
	(933,417)	10,421,441	10,392,708	-	107,093	(78,360)
	(85,000)	954,157	917,519	-	61,073	(24,434)
	-	55,970	27,245	-	-	28,725
	-	2,290	2,197	-	-	92
	-	13,497	10,538	-	-	2,958
	-	8,658,557	1,858,898	-	-	6,799,658
	(1,290,254)	466,782	-	-	-	466,782
	99,462	207,797	180,893	-	1,272	25,630
	-	37,892	20,189	-	-	17,702
	-	26,532	11,637	-	-	14,894
	(25,000)	23,274	5,610	-	12,776	4,886
	-	25,722	4,759	-	4,288	16,675
	-	19,687,012	19,654,260	-	-	32,752
	-	22,520	22,228	-	-	291
	-	50,071	35,880	-	-	14,190
	-	40,000	15,040	-	-	24,959
	(2,864,143)	80,835,835	64,175,345	4,774,160	3,758,859	8,127,470
	-	5,697,493	4,561,747	-	103,227	1,032,518
	22,968	4,060,613	2,523,851	-	11,895	1,524,866
	307,724	1,544,161	1,134,796	-	34,360	375,003
	(19,823)	230,773	118,796	-	811	111,166
	225,000	2,339,819	893,571	-	74,968	1,371,280
	-	249,849	108,772	-	-	141,077
	(10,000)	380,248	282,575	-	-	97,673
	525,869	14,502,959	9,624,109	-	225,263	4,653,585

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Resources	
		Allocated	Unallocated
EDUCATION AND CULTURE			
Education and Cultural Services Dept.			
Administration	$ 104,085	$ -	$ 1,588,179
Local School Nutrition Program	34,886	-	12,508,768
Other Local School Programs	361,009	-	222,498
Schooling of Children in Unorganized Territories	95,318	-	5,007
Vocational Education Administration	221,826	-	4,137,201
Vocational Education Trust Funds	39,599	-	35,470
Central Maine Voc. Tech. Inst.	149,487	-	276,449
Eastern Maine Voc. Tech. Inst.	77,358	-	678,785
Kennebec Valley Voc. Tech. Inst.	62,908	-	137,712
Northern Maine Voc. Tech. Inst.	213,801	-	1,226,060
Southern Maine Voc. Tech. Inst.	317,356	-	1,476,332
Washington County Voc. Tech. Inst.	58,115	-	241,649
Adult Education	28,004	-	606,935
Children - Low Income and Exceptional	258,123	-	19,310,904
Student Loan Programs	1,767,474	-	2,057,202
Other Educational Programs	158,568	-	1,481,690
Governor Baxter School for the Deaf	58,353	-	30,600
Maine Historic Preservation Commission	25,141	-	326,830
Capital Construction, Repairs and Improvement	6,842	-	-
Arts and Humanities	21,565	-	430,597
State Library	59,548	-	490,706
Museum	113,479	-	208,761
	4,232,852	-	47,478,346
HUMAN SERVICES			
Human Services Department			
Administration	336,596	5,521,418	1,373,691
Bureau of Health	361,469	-	8,634,148
Emergency Medical and Disease Prevention	-	527,854	-
Medical Care Administration	164,647	-	5,008,378
Medical Care Payments	1,132,065	-	127,116,060
S.S.I. Disabled and Genetic Disease	-	1,695,017	-
Bureau of Social Welfare	842,660	-	6,642,080
Aid to Families with Dependent Children	4,944,100	-	42,863,638

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1982		
			Lapsed	Encumbrances Carried	Unencumbered Balance
$ (107,985)	$ 1,584,279	$ 1,465,044	$ -	$ 1,485	$ 117,748
(256,321)	12,287,333	12,241,303	-	15,776	30,252
-	583,507	164,761	-	-	418,746
117,841	218,168	121,995	-	865	95,306
(2,151,393)	2,207,634	2,160,686	-	90,027	(43,079)
-	75,070	-	-	-	75,070
183,382	609,318	503,833	-	26,318	79,166
205,521	961,664	921,967	-	569	39,127
213,658	414,280	335,976	-	27,941	50,362
513,305	1,953,167	1,632,681	-	14,900	305,584
757,833	2,551,522	2,225,316	-	66,737	259,468
343,430	643,196	616,029	-	-	27,166
47,385	682,325	645,437	-	3,825	33,062
(383,275)	19,185,752	19,120,839	-	1,272	63,639
33,525	3,858,201	1,184,380	-	-	2,673,821
228,629	1,868,887	1,700,294	-	130,549	38,043
74,612	163,565	113,185	-	1,124	49,255
-	351,971	319,578	-	11,377	21,014
-	6,842	6,842	-	-	-
(10,000)	442,162	436,865	-	666	4,631
104,353	654,607	609,814	-	12,545	32,248
-	322,241	201,375	-	15,950	104,916
(85,498)	51,625,700	46,728,210	-	421,933	4,475,556
5,727,173	12,958,880	12,141,751	252,779	23,984	540,365
36,184	9,031,803	8,873,890	-	376,203	(218,291)
-	527,854	239,857	252,558	35,438	-
(1,595,254)	3,577,771	3,205,019	-	190,794	181,957
-	128,248,125	127,554,771	-	754	692,599
-	1,695,017	1,345,556	329,203	20,257	-
(1,683,405)	5,801,336	4,990,863	-	3,437	807,035
(77,718)	47,730,020	46,024,302	-	-	1,705,717

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Resources	
		Allocated	Unallocated
HUMAN SERVICES (CON'T)			
Human Services Department (Con't)			
General Assistance	$ 7,515	$ -	$ 24,664
Bureau of Resource Development	334,480	896,527	4,557,546
Miscellaneous Social Services	-	3,351,233	-
Purchased Services	1,268,429	679,975	1,523,706
Child Welfare Services	97,118	-	1,375,946
Bureau of Rehabilitation	798,040	1,650,000	9,063,802
Bureau of Maine's Elderly	86,151	-	4,752,305
Other Human Services Programs	572,126	-	702,293
Mental Health and Mental Retardation			
Community Mental Health	21,850	1,723,969	511,700
Title XX Federal Mental Health	-	66,976	-
Food	8,129	-	-
Capital, Construction, Repairs and Improv.	130,431	-	1,144
Military and Naval Children's Home	20	-	-
Augusta Mental Health Inst.	74,217	-	362,717
Bangor Mental Health Institution	25,481	-	6,399
Community Mental Retardation Services	26,046	-	258,230
Title XX Federal Mental Retardation	-	189,174	-
Pineland Center	31,279	-	62,332
Aroostook Residential Center	3,675	-	-
Elizabeth Levinson Center	6,691	-	-
Corrections			
Community Correctional Services	33,664	-	-
Correctional Improvement Fund	35	-	-
Corrections Food	-	-	-
Alcohol and Drug Abuse	-	-	-
Capital Construction, Repairs and Improv.	-	-	1,030
Maine Youth Center-South Portland	24,261	-	1,791
Maine Correctional Center	90,571	-	14,531
State Prison	19,995	-	9,582
Independent Agencies			
Human Resources Council	7,521	-	14,500
Human Rights Commission	619	-	164,624
Advisory Council Status of Women	2,555	-	7,446
	11,452,448	16,302,143	215,054,292
MANPOWER			
Labor Department			
Bureau of Labor and Industry	133,953	-	100,786
Employment Security Comm. Admin.	776,746	-	13,032,615
Manpower Allowance	48,151	-	1,368,796
Manpower Development and Training	125,573	-	2,224,678
Benefit Account	(20,580,869)	-	2,018,698

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1982		
			Lapsed	Encumbrances Carried	Unencumbered Balances
$ -	$ 32,180	$ 24,695	$ -	$ -	$ 7,484
(2,199,609)	3,588,944	3,391,782	150,598	216,000	(169,437)
-	3,351,233	2,547,237	588,953	215,042	-
(177,000)	3,295,110	2,883,864	103,583	446,677	(139,014)
-	1,473,064	1,435,902	-	75,066	(37,903)
902,143	12,413,987	10,545,996	1,452,542	256,797	158,650
(2,768)	4,835,689	4,719,292	-	-	116,396
(33,525)	1,240,894	493,121	-	1,010	746,763
60,000	2,317,519	1,143,416	1,091,757	141,482	(59,137)
-	66,976	62,993	3,983	-	-
141,656	149,785	120,629	-	-	29,156
-	131,575	20,796	-	62,268	48,510
-	20	-	-	-	20
750	437,684	362,479	-	16,270	58,934
30,626	62,507	23,716	-	-	38,790
-	284,276	247,738	-	71,965	(35,427)
-	189,174	183,392	-	5,781	-
19,836	113,448	96,723	-	1,916	14,808
-	3,675	-	-	-	3,675
3,912	10,603	5,161	-	606	4,835
179,040	212,705	184,621	-	30,949	(2,865)
-	35	-	-	-	35
96,904	96,904	-	-	-	96,904
35,701	35,701	30,436	-	5,265	-
-	1,030	-	-	-	1,030
160,020	186,072	146,617	-	-	39,454
164,180	269,283	222,436	-	1,300	45,546
75,671	105,249	42,339	-	42,790	20,119
66,100	88,121	87,983	-	989	(851)
-	165,243	153,462	-	-	11,781
2,178	12,179	4,944	-	-	7,235
1,932,799	244,741,684	233,557,792	4,225,960	2,243,049	4,714,881
15,474	250,214	120,787	-	-	129,427
166,680	13,976,042	13,454,777	-	335,940	185,324
910,879	2,327,828	2,326,042	-	-	1,785
(502,048)	1,848,203	1,763,229	-	195,104	(110,131)
75,531,300	56,969,128	78,733,920	-	-	(21,764,792)

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Resources	
		Allocated	Unallocated
MANPOWER (Con't)			
Labor Department (Con't)			
Clearing Account	$ 306,514	$ -	$ 62,935,939
Trust Fund Account	27,243,992	-	3,946,160
	8,054,062	-	85,627,675
NATURAL RESOURCES			
Conservation Department			
Central Administration	652	-	572
Bureau of Forestry	2,265,981	-	8,985,207
Bureau of Geology	329,665	-	300,611
Land Use Regulation Commission	11,485	-	3,800
Bureau of Public Lands	148,079	-	883,138
Bureau of Parks and Recreation	36,941	-	167,306
Boating Facilities Fund	657,970	-	437,896
Snowmobile Trail Fund	785,840	-	198,985
Other	32,314	-	13,216
Environmental Protection Department			
Administration	138,276	-	2,609
Bureau of Air Quality Control	22,339	-	512,000
Bureau of Land Quality Control	39,700	-	98,622
Bureau of Water Quality Control	189,177	-	493,274
Waste Treatment Planning	39,734	-	1,416,746
Maine Coastal Protection Fund	77,321	-	901,129
Low Level Waste Site Fund	-	-	5,664
Inland Fisheries and Wildlife			
Administrative, Warden and Biological Services	2,815,294	-	9,088,774
Atlantic Sea Run Salmon Comm.	86,795	-	35,994
Snowmobile Registration	15,346	-	345,586
Watercraft Registration and Safety	92,362	-	310,320
Independent Agencies			
Baxter State Park Authority	17,802	-	858,182
Maine Forest Authority	3,800	-	11,854
	7,806,882	-	25,071,494
PUBLIC PROTECTION			
Military, Civil Emergency Preparedness and Veterans Service Department			
Veterans Memorial Cemetary	-	-	134,000
Bureau of Civil Emergency Preparedness	192,410	-	849,443
Maine Veterans Home	-	-	472,493
Public Safety Department			
State Police	39,659	-	807,144
Maine Criminal Justice Academy	66,896	-	106,980
State Fire Marshall	226,382	-	723,654
	525,349	-	3,093,716

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1982		
			Lapsed	Encumbrances Carried	Unencumbered Balance
$ (63,020,166)	$ 222,287	$ -	$ -	$ -	$ 222,287
(12,511,133)	18,679,020	-	-	-	18,679,020
590,985	94,272,724	96,398,758	-	531,045	(2,657,079)
-	1,224	866	-	-	357
143,342	11,394,530	9,425,770	-	629,375	1,339,384
146,300	776,577	518,409	-	34,445	223,723
16,978	32,263	24,888	-	530	6,844
10,800	1,042,017	656,142	-	31,882	353,989
18,000	222,247	112,616	-	147,405	(37,774)
-	1,095,867	483,358	-	145,892	466,616
27,996	1,012,821	331,929	-	31,406	649,485
(2,517)	43,013	16,361	-	1	26,650
187,327	328,212	253,620	-	377	74,214
(22,411)	511,927	469,125	-	6,586	36,215
64,802	203,126	125,608	-	1,669	75,848
(52,616)	629,835	435,045	-	-	194,790
(192,863)	1,263,617	1,221,497	-	584,441	(542,321)
(30,000)	948,450	822,176	-	104,529	21,744
-	5,664	1,514	-	-	4,150
260,000	12,164,069	10,339,980	-	185,693	1,638,395
-	122,789	27,237	-	-	95,552
(217,996)	142,936	126,917	-	1,319	14,700
(90,000)	312,682	129,849	-	150	182,682
-	875,985	839,627	-	26,513	9,845
-	15,655	338	-	-	15,316
267,140	33,145,517	26,362,882	-	1,932,223	4,850,411
-	134,000	134,000	-	58,645	(58,645)
-	1,041,854	710,241	-	51,793	279,818
-	472,493	472,493	-	-	-
380,717	1,227,521	896,330	-	57,394	273,797
48,203	222,080	100,227	-	15,235	106,617
(54,766)	895,271	818,077	-	6,107	71,086
374,154	3,993,220	3,131,370	-	189,176	672,674

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Resources Allocated	Resources Unallocated
TRANSPORTATION			
Transportation Department			
Bureau of Public Transportation	$ 3,116	$ -	$ 2,850,780
Administration Costs	26,021	-	1,296,286
Construction of Highways	1,175,340	-	48,038,937
Maintenance of Highways	28,717	-	203,173
Bureau of Aeronautics	42,525	-	1,515,958
Other	44,691	-	87,986
	1,320,406	-	53,993,123
	$ 46,921,407	$ 46,091,356	$484,677,101
DETAIL OF TOTAL			
Federal Expenditure Fund	$ 17,649,984	$ -	$353,715,095
Employment Security Trust Fund	6,802,447	-	63,153,100
Federal Block - Grant	-	46,091,356	-
Other Special Revenue Funds	22,468,975	-	67,808,905
	$ 46,921,407	$ 46,091,356	$484,677,101

Transfers In (Out)	Total Available	Expenditures	Unencumbered Balance June 30, 1982		
			Lapsed	Encumbrances Carried	Unencumbered Balance
$ 33,500	$ 2,887,390	$ 2,790,549	$ -	$ 379,953	$ (283,112)
-	1,322,308	1,293,272	-	-	29,035
-	49,214,278	49,080,456	-	-	133,821
-	231,890	228,008	-	-	3,882
-	1,558,483	1,483,199	-	-	75,283
-	132,678	56,770	-	6,621	69,286
33,500	55,347,029	54,932,257	-	386,574	28,197
$ 774,807	$578,464,672	$ 534,910,727	$9,000,121	$ 9,688,127	$ 24,865,697
$ 281,841	$371,646,921	$ 360,878,908	$ -	$ 4,938,152	$ 5,829,860
-	69,955,547	72,756,259	-	-	(2,800,711)
-	46,091,356	34,219,803	9,000,121	2,871,431	-
492,966	90,770,847	67,055,755	-	1,878,543	21,836,548
$ 774,807	$578,464,672	$ 534,910,727	$9,000,121	$ 9,688,127	$ 24,865,697

EXHIBIT C-5

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	YEAR ENDED JUNE 30 1982	1981
PERSONAL SERVICES		
Salaries and Wages	$ 53,487,444	$ 48,465,754
Retirement Costs	8,410,160	7,537,981
Health Insurance and Other Fringe Benefits	1,909,674	1,344,892
Unemployment Reimbursements	329,873	207,641
	64,137,152	57,556,270
CONTRACTUAL SERVICES		
Professional Fees and Special Services	9,788,545	14,648,336
Traveling Expenses	2,603,980	2,799,842
Operating State-owned Vehicles	1,368,729	1,282,465
Utility Services	2,278,308	2,281,685
Rents	2,303,316	2,547,346
Repairs	780,920	699,684
Insurance	135,917	138,849
General Operating Expenses	9,825,893	7,301,403
	29,085,612	31,699,613
COMMODITIES		
Foods	253,455	180,507
Fuels	281,317	203,803
Office Supplies	612,595	596,540
Clothing and Clothing Materials	65,935	77,026
Other Departmental & Institutional Supplies	1,709,998	1,790,788
	2,923,303	2,848,666
GRANTS, SUBSIDIES AND PENSIONS		
To Federal Government	112,126	51,600
To Cities, Towns and Counties	56,851,609	68,017,950
To Public and Private Organizations	61,375,272	67,499,078
Aid to Families with Dependent Children	45,878,685	44,178,768
Assistance and Medical Care	138,926,643	127,539,973
Unemployment and Compensation Benefits	78,736,405	78,149,687
Miscellaneous	247,515	104,121
Pensions and Compensation for Injuries	219,390	213,694
	382,347,650	385,754,875
CAPITALS OUTLAYS		
Highway Contract Payments	50,694,630	42,121,649
Other	3,160,243	3,609,401
	53,854,874	45,731,051
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Contribution for Teacher's Retirement	-	6,558,821
Transfer to Other Funds	2,562,134	2,710,959
	2,562,134	9,269,781
TOTAL EXPENDITURES	$ 534,910,727	$ 532,860,258

PROCEEDS OF BONDS FUNDS

General obligation and self-liquidating bond proceeds are recorded in the Proceeds of Bonds Funds. (Highway bond proceeds are reflected in the Highway Fund in conjunction with the regular highway construction program). During the 1982 fiscal year general obligation bonds in the amount of $19,380,000 were issued. $11,500,000 of these bonds is accounted for in the Highway Fund.

EXHIBIT D-1

PROCEEDS OF BONDS FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1982	1981
ASSETS		
Equity in Treasurer's Demand Cash and/or Invest.	$ 26,012,980	$ 19,727,217
Temporary Investments	-	10,000
Other Assets	3	-
	$ 26,012,983	$ 19,737,217
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 328,414	$ 166,675
Due to Other Funds	3	-
	328,417	166,675
Fund Equity		
Encumbered	13,123,191	12,427,862
Unencumbered	12,561,373	7,142,678
	25,684,565	19,570,541
	$ 26,012,983	$ 19,737,217

EXHIBIT D-2

PROCEEDS OF BONDS FUNDS

SUMMARY OF ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Proceeds from Bonds and Bond Anticipation Notes
CAPITAL PROJECTS		
GENERAL GOVERNMENT		
Bureau of Public Improvements		
Energy Conservation - State Buildings	$ 4,001,070	$ -
ECONOMIC DEVELOPMENT		
Maine Guarantee Authority	-	2,800,000
EDUCATION AND CULTURE		
Vocational Technical Institutes		
Central Maine	101,369	-
Eastern Maine	459,358	76,650
Southern Maine	790,101	965,700
Northern Maine	752,277	615,600
Kennebec Valley	143,996	552,050
	2,247,103	2,210,000
HUMAN SERVICES		
Mental Health and Corrections		
Bangor Mental Health Institute	2,741	-
Maine Youth Center	112,463	-
State Prison	133,087	-
	248,290	-
NATURAL RESOURCES		
Conservation Department		
Bureau of Parks and Recreation	2,563,923	-
Inland Fisheries and Wildlife	1,089,518	-
	3,653,441	-
PUBLIC PROTECTION		
Military Bureau	6,947	-
Maine Veterans Home	107,089	1,200,000
	114,036	1,200,000
TRANSPORTATION		
Maine State Pier - Portland	444	780,000
Maine State Ferry Services	162,704	185,000
Public Fish Piers	894,781	2,000,000
Construction of Boat Facilities	-	9,650,000
	1,057,930	12,615,000
Total Capital Projects	11,321,872	18,825,000

Revenues	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1982 Encumbrances Carried	Unexpended Balance June 30, 1982 Unencumbered Balance
$ -	$ -	$ 4,001,070	$ 1,925,511	$ 191,397	$ 1,884,161
-	-	2,800,000	2,800,000	-	-
-	-	101,369	37,211	115	64,043
-	(100,000)	436,008	269,735	239,571	(73,298)
-	-	1,755,801	725,648	1,143,326	(113,173)
-	81,750	1,449,627	1,280,080	330,446	(160,900)
-	18,250	714,296	57,716	941,215	(284,636)
-	-	4,457,103	2,370,393	2,654,674	(567,964)
-	(2,741)	-	-	-	-
-	-	112,462	16,716	13,296	82,448
-	-	133,087	1,346	-	131,741
-	(2,741)	245,549	18,062	13,296	214,189
172,969	-	2,736,893	47,499	125,125	2,564,268
175,417	-	1,264,936	170,512	-	1,094,423
348,387	-	4,001,829	218,011	125,125	3,658,692
-	-	6,947	825	-	6,122
27,102	-	1,334,191	1,334,191	-	-
27,102	-	1,341,138	1,335,016	-	6,122
-	-	780,444	611,094	-	169,350
-	-	347,704	111,174	-	236,530
11,750	-	2,906,531	1,820,201	-	1,086,329
-	-	9,650,000	737,555	17,500	8,894,944
11,750	-	13,684,680	3,280,025	17,500	10,387,155
387,239	(2,741)	30,531,371	11,947,020	3,001,994	15,582,355

EXHIBIT D-2

PROCEEDS OF BONDS FUNDS

SUMMARY OF ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1982

	Balance Forward 7-1-81 Adjusted	Proceeds from Bonds and Bond Anticipation Notes
OTHER		
School Construction Aid	$ 358,740	$ -
Student Loans	175,000	-
Energy Conservation - Public Schools	1,357,251	3,500,000
Pollution Abatement and Municipal Sewage	5,094,062	4,000,000
Construction and Improvements to Airports	830,123	-
Maine Maritime Academy	1,000,000	-
Railroad Right of Way Division	20,000	-
	8,835,177	7,500,000
	$ 20,157,049	$ 26,325,000

Revenues	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1982 Encumbrances Carried	Unexpended Balance June 30, 1982 Unencumbered Balance
$ -	$ -	$ 358,740	$ -	$ -	$ 358,740
-	-	175,000	-	-	175,000
-	-	4,857,251	2,048,377	-	2,808,873
-	-	9,094,062	5,772,253	10,116,737	(6,794,928)
-	-	830,123	414,331	4,459	411,332
-	-	1,000,000	1,000,000	-	-
-	-	20,000	-	-	20,000
-	-	16,335,177	9,234,962	10,121,196	(3,020,982)
$ 387,239	$ (2,741)	$ 46,866,548	$ 21,181,983	$ 13,123,191	$ 12,561,373

EXHIBIT D-3

DEBT SERVICE REQUIREMENTS TO MATURITY
SELF-LIQUIDATING BONDS

Fiscal Year	Principal	Interest
1983	$ 1,050,000	$ 937,605
1984	1,060,000	892,460
1985	1,100,000	876,917
1986	1,115,000	800,312
1987	1,190,000	753,005
1988	1,205,000	705,820
1989	1,270,000	658,162
1990	1,275,000	608,262
1991	1,350,000	558,115
1992	1,375,000	508,290
1993	1,295,000	458,442
1994	1,320,000	407,940
1995	1,300,000	356,562
1996	1,355,000	303,017
1997	1,385,000	247,295
1998	1,220,000	195,907
1999	805,000	150,215
2000	770,000	117,652
2001	645,000	89,955
2002	640,000	64,177
2003	525,000	41,322
2004	450,000	22,135
2005	330,000	5,535
2006	285,000	285
	$ 24,315,000	$ 9,759,387

DEBT SERVICE FUNDS

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. During the 1982 fiscal year the State retired $26,143,037 in debt and paid $14,692,812 in interest.

EXHIBIT E-1

DEBT SERVICE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1982	1981
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 5,025,574	$ 4,183,242
Cash - Other	183,954	147,862
Other Accounts Receivable	10,000	-
	$ 5,219,529	$ 4,331,104
LIABILITIES AND FUND EQUITY		
Bonds Matured - Not Presented for Payment	$ 50,000	$ 56,297
Interest Matured - Not Presented for Payment	133,954	91,565
Fund Equity	5,035,574	4,183,242
	$ 5,219,529	$ 4,331,104

EXHIBIT E-2

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND FUND EQUITY

	JUNE 30	
	1982	1981
REVENUES		
Student Housing and Dining Facility Fees - Vocational Technical Institutes	$ 315,744	$ 160,279
Contribution from University of Maine and Maine Veterans Home	1,578,519	1,583,815
Income from Investments	3,413,927	3,304,734
Transfers from Other Funds		
General Fund	26,529,125	23,417,238
Highway Fund	9,848,123	8,904,634
Lapsed Balances and Other Transfers	2,741	428,774
	41,688,182	37,799,475
EXPENDITURES		
Redemption of Bonds	26,143,037	23,883,274
Interest on Bonds	14,692,812	13,458,164
	40,835,849	37,341,438
EXCESS TO FUND EQUITY	852,332	458,038
FUND BALANCE AT BEGINNING OF YEAR	4,183,242	3,725,204
FUND BALANCE AT END OF YEAR	$ 5,035,574	$ 4,183,242

DETAIL OF THIS YEAR		
General Fund Issues	Highway Fund Issues	Other Issues
$ 3,857,096	$ -	$ 1,168,478
125,621	26,549	31,783
-	-	10,000
$ 3,982,718	$ 26,549	$ 1,210,262
$ 40,000	$ 5,000	$ 5,000
85,621	21,549	26,783
3,857,096	-	1,178,478
$ 3,982,718	$ 26,549	$ 1,210,262

DETAIL OF THIS YEAR		
General Fund Issues	Highway Fund Issues	Other Issues
$ -	$ -	$ 315,744
-	-	1,578,519
3,222,581	-	191,346
26,529,125	-	-
-	9,848,123	-
2,741	-	-
29,754,448	9,848,123	2,085,610
19,297,887	5,860,000	985,150
9,731,238	3,988,123	973,450
29,029,125	9,848,123	1,958,600
725,322	-	127,009
3,131,773	-	1,051,468
$ 3,857,096	$ -	$ 1,178,478

ENTERPRISE FUNDS

Enterprise Funds are used to account for activities which provide services to the general public on a user-charge basis. Such funds are largely intended to be self-supporting, thus the enterprise accounts include fixed assets, depreciation and debt service.

The principal Enterprise Funds included:

Bureau of Alcoholic Beverages - The sale of alcoholic beverages is controlled through State-operated stores or licensed agents. Net income from the operation of the Bureau of Alcoholic Beverages is transferred to the General Fund.

Department of Transportation Services - The Department of Transportation operates the Augusta Airport, Maine Pier in Portland and the ferry services in the mid-coastal region of the State. Outstanding debt relating to the ferry service was $240,000 at June 30, 1982. The amount is repayable in varying installments through 1985 with interest at approximately 3 percent.

Maine Guarantee Authority - The Maine Guarantee Authority is organized to foster individual and recreational expansion through loan guarantees. At June 30, 1982, the Authority was contingently liable as guarantor of insured mortgages in the amount of $17,869,321. A reserve of $3,004,343 has been established to provide for future losses on guarantees, acquired property, or notes and accounts receivable.

EXHIBIT F-1

ENTERPRISE FUNDS

COMPARATIVE BALANCE SHEET

	June 30		Bureau of Alcoholic Beverages	Department of Transportation
	1982	1981		
ASSETS				
Current Assets				
Equity in Treasurer's Demand Cash and/or Investments	$ 3,376,423	$ 3,466,232	$ 1,269,486	$ 1,363,143
Cash - Other	315,934	415,350	229,739	1,650
Accounts and Notes Receivable - Less Allowance for Possible Losses	383,953	273,700	15,957	11,778
Due from Other Funds	1,111	4,364	-	-
Inventories	8,933,867	8,466,241	8,216,554	232,607
Prepaid Expenses and Other Assets	54,981	69,737	47,430	-
	13,066,272	12,695,627	9,779,169	1,609,179
Long Term Receivables and Acquired Properties, Net	13,832,438	8,611,887	-	4,600,000
Plant and Equipment				
Land, Buildings, Structures and Equipment	7,154,997	9,279,873	1,238,651	4,483,811
Construction in Progress	3,143,000	-	-	3,143,000
	10,297,997	-	1,238,651	7,626,811
Less Allowance for Depreciation and Bond Amortization	4,047,726	4,833,616	895,794	2,462,080
	6,250,271	4,446,257	342,856	5,164,731
	$33,148,980	$25,753,772	$10,122,026	$ 11,373,910
LIABILITIES, WORKING CAPITAL ADVANCES AND FUND EQUITY				
Current Liabilities				
Accounts Payable	$ 5,127,543	$ 5,836,815	$ 5,030,214	$ 11,617
Mortgages Payable	824,901	1,461,802	-	-
Due to Other Funds	41,615	19,859	39,799	-
Other Current and Accrued Liabilities	68,455	16,845	-	5,000
	6,062,516	7,335,323	5,070,013	16,617
Bonds Payable	240,000	350,000	-	240,000
Working Capital Advance from General Fund	5,088,506	4,085,000	4,528,506	-
Fund Equity				
Contributions from Other Funds	54,057,951	45,271,503	523,506	21,557,646
Retained Earnings (Deficit)	(32,299,992)	(31,288,054)	-	(10,440,353)
	21,757,958	13,983,448	523,506	11,117,292
	$32,148,980	$25,753,772	$10,122,026	$ 11,373,910

Maine Guarantee Authority	Other Loan Funds	Prison Industries	Seed Potato Board	Maine State Lottery	State Forest Nursery
$ 105,297	$ 99,696	$ 13,838	$ 270,521	$ 180,084	$ 74,354
-	-	500	11,000	72,044	1,000
299,105	-	3,098	2,410	51,603	-
-	-	1,111	-	-	-
-	-	170,903	247,445	66,355	-
50	27	-	5,597	1,875	-
404,453	99,723	189,452	536,974	371,964	75,354
8,980,900	251,537	-	-	-	-
-	1,640	399,720	913,418	117,754	-
-	-	-	-	-	-
-	1,640	399,720	913,418	117,754	-
-	1,640	259,682	333,750	94,778	-
-	-	140,038	579,668	22,975	-
$ 9,385,354	$ 351,261	$ 329,491	$ 1,116,642	$ 394,939	$ 75,354
$ 94	$ -	$ 4,904	$ 31,579	$ 44,981	$ 4,152
824,901	-	-	-	-	-
50	27	-	47	1,690	-
6,221	-	368	3,800	13,267	39,798
831,268	27	5,272	35,426	59,939	43,950
-	-	-	-	-	-
-	-	-	-	335,000	225,000
30,932,500	614,372	203,550	226,375	-	-
(22,378,414)	(263,138)	120,668	854,841	-	(193,595)
8,554,086	351,233	324,218	1,081,216	-	(193,595)
$ 9,385,354	$ 351,261	$ 329,491	$ 1,116,642	$ 394,939	$ 75,354

EXHIBIT F-2

ENTERPRISE FUNDS

DEPARTMENT OF TRANSPORTATION
BALANCE SHEETS JUNE 30, 1982

	Total June 30, 1982	Island Ferry Service	Augusta State Airport	Maine State Pier
ASSETS				
Current Assets				
Equity in Treasurer's Demand Cash and/or Investments	$ 1,363,143	$ 752,764	$ 119,374	$ 491,004
Cash-Other	1,650	1,650	-	-
Accounts and Notes Receivable - Less Allowance for Possible Losses	11,778	6,113	2,016	3,648
Inventories	232,607	232,607	-	-
	1,609,179	993,135	121,391	494,652
Long Term Receivable	4,600,000	-	-	4,600,000
Plant and Equipment				
Land, Buildings, Structures and Equipment	4,483,811	3,235,538	1,241,815	6,458
Construction in Progress	3,143,000	-	3,143,000	-
	7,626,811	3,235,538	4,384,813	6,458
Less Allowance for Depreciation and Amortization	2,462,080	2,260,000	196,364	5,716
	5,164,731	975,538	4,188,451	741
	$ 11,373,910	$ 1,968,673	$4,309,842	$5,095,394
LIABILITIES, WORKING CAPITAL ADVANCES AND FUND EQUITY				
Current Liabilities				
Accounts Payable	$ 11,617	$ 9,992	$ 845	$ 779
Other Current and Accrued Liabilities	5,000	-	5,000	-
Total Current Liabilities	16,617	9,992	5,845	779
Bonds Payable	240,000	240,000	-	-
Fund Equity				
Contributions from Other Funds	21,557,646	11,548,335	5,235,528	4,773,783
Retained Earnings (Deficit)	(10,440,353)	(9,829,654)	(931,531)	320,831
	11,117,293	1,718,681	4,303,997	5,094,614
	$ 11,373,910	$ 1,968,673	$4,309,842	$5,095,394

EXHIBIT F-3

ENTERPRISE FUNDS

STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1982

	Total	Bureau of Alcoholic Beverages	Department of Transportation
REVENUES			
Sales	$ 76,382,471	$ 65,940,947	$ -
Less Cost of Goods Sold	44,989,401	38,284,260	-
	31,393,069	27,656,687	-
Malt Beverages and Wine Taxes	8,222,118	8,222,118	-
License Fees	1,431,927	1,431,927	-
Mortgage Fees	186,333	-	-
Other Fees and Service Charges	997,902	-	799,827
Other Revenues	802,229	101,440	227,652
Total Operating Revenues	43,033,580	37,412,174	1,027,480
EXPENSES			
Personal Services and Fringe Benefits	6,468,987	4,266,000	1,249,466
Professional Fees and Services	518,299	33,917	97,888
Transportation	992,002	349,171	553,122
Rents and Repairs	520,494	413,297	30,181
Utilities and Fuel	490,732	240,133	119,021
Depreciation	260,622	50,865	134,373
Other General Operating Expense	1,418,222	432,851	164,976
Default Payments and Loss on Disposition of Acquired Properties	2,988,056	-	-
Total Expenses	13,657,418	5,786,237	2,349,031
NET OPERATING INCOME (LOSS)	29,376,162	31,625,937	(1,321,551)
NON-OPERATING REVENUES & EXPENSES			
Sale of Fixed Assets	3,270,828	-	3,270,828
Interest Income	363,453	-	199,590
Interest Expense	(9,250)	-	(9,250)
	3,625,032	-	3,461,169
NET INCOME (LOSS)	33,001,193	31,625,937	2,139,618
RETAINED EARNINGS (DEFICIT) - July 1, 1981	(31,288,054)	-	(12,579,971)
TRANSFERRED TO OTHER FUNDS	(34,013,132)	(31,625,937)	-
RETAINED EARNINGS (DEFICIT) - June 30, 1982	$ (32,299,992)	$ -	$ (10,440,353)

Maine Guarantee Authority	Other Loan Funds	Prison Industries	Seed Potato Board	Maine State Lottery	State Forest Nursery
$ -	$ -	$ 290,056	$ 402,109	$ 9,660,559	$ 88,798
-	-	151,186	350,266	6,075,358	128,329
-	-	138,870	51,842	3,585,200	(39,531)
-	-	-	-	-	-
-	-	-	-	-	-
174,067	12,266	-	-	-	-
-	-	-	193,525	-	4,548
472,866	-	269	-	-	-
646,933	12,266	139,139	245,368	3,585,200	(34,982)
125,480	54,123	168	40,677	523,401	209,668
136,504	510	34,509	4,275	210,137	557
9,824	5,064	314	17,912	43,584	13,007
11,458	175	20,770	2,405	38,568	3,637
4,156	1,642	1,791	21,003	92,850	10,132
-	-	12,751	39,318	23,313	-
406,331	2,410	36,502	70,316	299,567	5,266
2,988,056	-	-	-	-	-
3,681,813	63,926	106,808	195,908	1,231,423	242,269
(3,034,879)	(51,659)	32,331	49,459	2,353,777	(277,251)
-	-	-	-	-	-
60,050	16,360	2,990	21,344	33,418	29,698
-	-	-	-	-	-
60,050	16,360	2,990	21,344	33,418	29,698
(2,974,829)	(35,299)	35,321	70,803	2,387,195	(247,552)
(19,403,585)	(227,839)	85,346	784,038	-	53,957
-	-	-	-	(2,387,195)	-
$ (22,378,414)	$ (263,138)	$ 120,668	$ 854,841	$ -	$ (193,595)

EXHIBIT F-4

ENTERPRISE FUNDS

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1982

	Total	Bureau of Alcoholic Beverages	Department of Transportation
SOURCE OF FUNDS			
Net Income (Loss)	$ 33,001,193	$ 31,625,937	$ 2,139,618
Add: Depreciation	260,622	50,865	134,373
From Operations	33,261,816	31,676,802	2,273,991
Transferred from Other Funds	3,871,953	1,028,506	1,713,402
Bond Proceeds	2,800,000	-	-
	39,933,769	32,705,308	3,987,394
APPLICATION OF FUNDS			
Purchase of Plant and Equipment	(1,078,364)	97,620	(1,243,492)
Repayment of Bonded Debt	110,000	-	110,000
Increase in Non-Current Asset	5,220,550	-	4,600,000
Decrease in Non-Current Liabilities	25,000	-	-
Transferred to Other Funds	34,013,132	31,625,937	-
	38,290,318	31,723,557	3,466,507
Increase (Decrease in Working Capital	$ 1,643,451	$ 981,751	$ 520,887
ANALYSIS OF CHANGES IN WORKING CAPITAL			
Increase (Decrease) in Current Assets			
Cash	$ (189,224)	$ 81,605	$ 430,989
Receivables	106,999	(7,015)	(1,271)
Inventories	467,625	272,231	69,698
Other Assets	(14,755)	22,929	-
	370,644	369,750	499,415
Decrease (Increase) in Current Liabilities			
Accounts and Mortgages Payable	709,271	634,012	22,596
Other Liabilities	563,535	(22,011)	(1,125)
	1,272,806	612,001	21,471
Increase (Decrease) in Working Capital	$ 1,643,451	$ 981,751	$ 520,887

Maine Guarantee Authority	Other Loan Funds	Prison Industries	Seed Potato Board	Maine State Lottery	State Forest Nursery
$ (2,974,830)	$ (35,299)	$ 35,322	$ 70,803	$ 2,387,195	$ (247,552)
-	-	12,751	39,318	23,313	-
(2,974,830)	(35,299)	48,073	110,121	2,410,508	(247,552)
1,000,000	55,044	-	75,000	-	-
2,800,000	-	-	-	-	-
825,170	19,745	48,073	185,121	2,410,508	(247,552)
-	-	6,408	60,353	746	-
-	-	-	-	-	-
634,902	(14,351)	-	-	-	-
-	-	-	-	-	25,000
-	-	-	-	2,387,195	-
634,902	(14,351)	6,408	60,353	2,387,942	25,000
$ 190,268	$ 34,096	$ 41,664	$ 124,768	$ 22,566	$ (272,552)
$ (647,828)	$ 30,446	$ (4,099)	$ 70,557	$ 69,798	$ (220,694)
139,556	-	(6,717)	2,410	(9,672)	(10,290)
-	-	37,347	71,284	17,064	-
(183)	(10)	-	(953)	(36,537)	-
(508,455)	30,436	26,530	143,298	40,652	(230,984)
62,799	3,647	15,194	(22,283)	(4,924)	(1,770)
635,924	13	(59)	3,753	(13,161)	(39,798)
698,724	3,660	15,134	(18,530)	(18,085)	(41,568)
$ 190,268	$ 34,096	$ 41,664	$ 124,768	$ 22,566	$ (272,552)

INTERNAL SERVICE FUNDS

Internal Service Funds provide centralized services for other funds. Revenues are derived from user agencies on a cost reimbursement basis. Working capital advances have been provided from the Highway and General Funds.

EXHIBIT G-1

INTERNAL SERVICE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1982	1981
ASSETS		
Current Assets		
Equity in Treasurer's Demand Cash and/or Investments	$ 7,246,024	$ 8,160,334
Cash - Other	1,000	1,000
Accounts and Notes Receivable - Less Allowance for Possible Losses	22,092	11,325
Due from Other Funds	1,285,057	1,183,786
Inventories	4,171,341	3,697,967
Prepaid Expenses and Other Current Assets	106,100	85,018
	12,831,616	13,139,432
Plant and Equipment		
Land, Buildings and Improvements	3,153,561	3,092,087
Machinery and Equipment	31,129,859	32,508,988
	34,283,420	35,601,075
Less Allowance for Depreciation	22,545,255	24,122,463
Net Plant and Equipment	11,738,165	11,478,611
	$ 24,569,782	$ 24,618,044
LIABILITIES, WORKING CAPITAL ADVANCES AND FUND EQUITY		
Current Liabilities		
Accounts Payable	$ 1,222,234	$ 933,100
Due to Other Funds	1,983	3,088
Lease Purchase Payable	170,628	544,215
Other Current Liabilities	51,865	9,335
	1,446,712	1,489,740
Working Capital Advances		
From General Fund	535,106	567,606
From Highway Fund	12,582,114	13,582,114
	13,117,220	14,149,720
Fund Equity		
Contributed by Other Funds of Governmental Units	3,716,763	3,803,557
Retained Earnings (Deficit)	6,289,084	5,175,025
	10,005,848	8,978,583
	$ 24,569,782	$ 24,618,044

Highway Garage	Central Computer Services	Insurance Reserve Fund	Postal Printing Supply Fund	Schooling of Children in Unorg. Terr.
$ 1,754,413	$ 276,525	$ 4,236,604	$ 326,882	$ 651,598
-	-	-	1,000	-
12,152	212	-	9,727	-
182,246	524,477	-	449,900	128,433
3,632,048	-	-	539,292	-
1,661	63,878	-	40,560	-
5,582,522	865,093	4,236,604	1,367,363	780,032
3,153,561	-	-	-	-
26,480,744	4,419,089	-	230,025	-
29,634,305	4,419,089	-	230,025	-
18,379,464	4,060,971	-	104,819	-
11,254,841	358,117	-	125,206	-
$ 16,837,363	$ 1,223,211	$ 4,236,604	$ 1,492,569	$ 780,032
$ 462,166	$ 559,638	$ -	$ 200,429	$ -
1,661	321	-	-	-
-	170,628	-	-	-
-	-	-	51,865	-
463,828	730,588	-	252,295	-
-	-	-	191,000	344,106
12,582,114	-	-	-	-
12,582,114	-	-	191,000	344,106
2,270,340	25,701	1,224,424	66,298	130,000
1,521,080	466,922	3,012,180	982,975	305,925
3,791,420	492,623	4,236,604	1,049,273	435,925
$ 16,837,363	$ 1,223,211	$ 4,236,604	$ 1,492,569	$ 780,032

EXHIBIT G-2

INTERNAL SERVICE FUNDS

STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1982

	Total	Highway Garage
REVENUE		
Billings to Departments	$ 23,890,674	$ 13,179,881
Costs of Goods Billed	10,320,056	5,405,610
Gross Income	13,570,618	7,774,270
EXPENSES		
Personal Services	6,436,262	4,210,062
Professional Fees and Special Services	286,238	13,995
Transportation	75,216	11,349
Rents and Repairs	2,454,369	289,274
Utilities and Fuel Oil	715,749	660,891
Depreciation	2,663,201	2,205,035
Other General Operating Expenses	1,137,690	237,015
Insurance Claims Paid	123,052	-
Total Expenses	13,891,779	7,627,625
Net Operating Income (Loss)	(321,160)	146,645
NON-OPERATING REVENUES AND EXPENSES		
Interest Income	1,260,003	441,721
Gain on Sale of Equipment	20,925	(2,000)
Other Income	175,991	88,311
Interest Expense	(21,700)	-
	1,435,220	528,032
Net Income	1,114,059	674,677
RETAINED EARNINGS - July 1, 1981	5,175,025	846,402
RETAINED EARNINGS - June 30, 1982	$ 6,289,084	$ 1,521,080

Cental Computer Services	Insurance Reserve Fund	Postal, Printing and Supply Fund	Schooling of Children in Unorg. Terr.
$ 4,436,428	$ 105,345	$ 6,169,020	$ -
-	-	4,914,445	-
4,436,428	105,345	1,254,574	-
1,346,748	-	879,450	-
234,847	-	37,396	-
30,423	-	33,443	-
1,948,394	-	216,700	-
30,027	-	24,829	-
439,302	-	18,862	-
418,701	278,073	161,922	41,977
-	123,052	-	-
4,448,445	401,125	1,372,604	41,977
(12,017)	(295,780)	(118,030)	(41,977)
53,106	631,983	44,600	88,591
21,600	-	1,324	-
2,980	-	84,699	-
(19,170)	-	(2,530)	-
58,517	631,983	128,094	88,591
46,499	336,203	10,064	46,614
420,422	2,675,977	972,911	259,311
$ 466,922	$ 3,012,180	$ 982,975	$ 305,925

EXHIBIT G-3

INTERNAL SERVICE FUNDS

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1982

	Total	Highway Garage
SOURCE OF FUNDS		
Net Income	$ 1,114,059	$ 674,677
Add: Depreciation	2,663,201	2,205,035
	3,777,260	2,879,713
APPLICATION OF FUNDS		
Plant and Equipment	2,922,755	2,784,891
Repayment of Working Capital	1,032,500	1,000,000
Transferred to Other Funds	86,793	86,793
	4,042,049	3,871,685
Increase (Decrease) in Working Capital	$ (264,788)	$ (991,971)
ANALYSIS OF CHANGES IN WORKING CAPITAL		
Increase (Decrease) in Current Assets		
Cash	$ (914,310)	$ (1,270,823)
Receivables	112,037	34,745
Inventories	473,373	452,267
Other Assets	21,082	383
	(307,816)	(783,427)
Decrease (Increase) in Current Liabilities		
Payables	85,558	(208,544)
Other Liabilities	(42,530)	-
	43,027	(208,544)
Increase (Decrease) in Working Capital	$ (264,788)	$ (991,971)

Central Computer Services	Insurance Reserve Fund	Postal Printing and Supply Fund	Schooling of Children in Unorg. Terr.
$ 46,499	$ 336,203	$ 10,064	$ 46,614
439,302	-	18,862	-
485,802	336,203	28,927	46,614
72,395	-	65,468	-
-	-	32,500	-
-	-	-	-
72,395	-	97,968	-
$ 413,407	$ 336,203	$ (69,041)	$ 46,614
$ (104,430)	$ 336,203	$ (30,018)	$ 154,759
227,709	-	(40,417)	(110,000)
-	-	21,106	-
2,598	-	18,101	-
125,877	336,203	(31,228)	44,759
287,529	-	4,718	1,854
-	-	(42,530)	-
287,529	-	(37,812)	1,854
$ 413,407	$ 336,203	$ (69,041)	$ 46,614

TRUST AND AGENCY FUNDS

The Trust and Agency Funds are a grouping of various funds which are administered by the State as trustee or as an agent for the general public. Trust and Agency Funds are classified as either expendable or non-expendable funds.

Expendable funds include the accounts of the Maine State Retirement System, the State Employees Group Life Insurance Fund, interest and other revenue from non-expendable trusts, and various private trusts.

Non-expendable trust funds consist of endowments for maintenance and preservation of public lands and other donor restrictions.

EXHIBIT H-1

TRUST AND AGENCY FUNDS

COMPARATIVE BALANCE SHEET

	TOTAL FUNDS	
	June 30	
	1982	1981
ASSETS		
Equity in Treasurer's Demand Cash and/or Invest.	$ 109,950,296	$ 59,668,513
Cash - Other	12,142,102	4,617,980
Accounts Receivable - Less Allowance for Possible Losses	120,106	47,005
Due from Other Funds	50,000	50,000
Investments (A)	392,264,983	361,079,551
Other Assets	49,756	3,815
	$ 514,577,244	$ 425,466,867
LIABILITIES, WORKING CAPITAL ADVANCES AND RESERVES AND FUND BALANCES		
Liabilities		
Accounts Payable	$ 7,538,230	$ 2,506,992
Due to Other Funds	4,417	3,753
Other Current Liabilities	2,870,509	5,448,449
	10,413,157	7,959,195
Working Capital Advance from General Fund	50,000	50,000
Fund Balance		
Retirement System Reserves	461,653,507	381,376,178
Future Losses Reserve	2,468,377	2,748,425
Future Premiums Reserve	10,323,618	8,236,954
Contributions from General Fund	10,000	10,000
Unreserved	29,658,583	25,086,113
	504,114,086	417,457,671
	$ 514,577,244	$ 425,466,867

(A) At cost less ratable amortization of any premium paid and discount on investment in mortgages. The market value of Investments at June 30, 1982 was approximately $361 million.

Total Expendable Funds	NON-EXPENDABLE				
	Total	Land Reserved Trust Fund	Permanent School Fund	Baxter State Park Trust Funds	Other Trust Funds
$ 109,691,347	$ 258,949	$ 95,909	$ 55	$ 66,179	$ 96,805
11,862,483	279,618	126,848	4,653	143,021	5,094
120,106	-	-	-	-	-
50,000	-	-	-	-	-
386,408,008	5,856,974	2,647,547	578,442	1,947,928	683,055
49,693	62	62	-	-	-
$ 508,181,640	$ 6,395,604	$ 2,870,367	$ 583,151	$ 2,157,129	$ 784,956
$ 7,538,230	$ -	$ -	$ -	$ -	$ -
4,417	-	-	-	-	-
2,870,509	-	-	-	-	-
10,413,157	-	-	-	-	-
50,000	-	-	-	-	-
461,653,507	-	-	-	-	-
2,468,377	-	-	-	-	-
10,323,618	-	-	-	-	-
10,000	-	-	-	-	-
23,262,979	6,395,604	2,870,367	583,151	2,157,129	784,956
497,718,482	6,395,604	2,870,367	583,151	2,157,129	784,956
$ 508,181,640	$ 6,395,604	$ 2,870,367	$ 583,151	$ 2,157,129	$ 784,956

EXHIBIT H-2

TRUST AND AGENCY FUNDS

BALANCE SHEET OF EXPENDABLE FUNDS

	Total June 30 1982	Maine State Retirement System
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 109,691,347	$ 77,376,880
Cash - Other	11,862,483	10,517,509
Accounts Receivable - Less Allowance for Possible Losses	120,106	13,741
Due from Other Funds	50,000	-
Investments	386,408,008	377,130,736
Other Assets	49,693	4,393
	$ 508,181,640	$ 465,043,261
LIABILITIES AND RESERVES, AND FUND BALANCE		
Liabilities and Reserves		
Accounts Payable	$ 7,538,230	$ 516,816
Due to Other Funds	4,417	4,393
Other Current Liabilities	2,870,509	2,868,543
	10,413,157	3,389,753
Working Capital Advance from General Fund	50,000	-
Reserves and Fund Balance		
Members Contributions Reserve	287,120,567	287,120,567
Allowance Fund Balance Reserve	155,506,570	155,506,570
Future Losses Reserve	2,468,377	-
Future Premium Reserve	10,323,618	-
Teachers Savings Reserve	156,362	156,362
Survivors Benefit Reserve	18,870,007	18,870,007
Contribution from General Fund	10,000	-
Unreserved	23,262,979	-
	497,718,482	461,653,507
	$ 508,181,640	$ 465,043,261

PUBLIC TRUSTS			AGENCY FUNDS	
Group Life Insurance Fund	Revenue of Non-expendable Trusts	Private Trusts	Payroll Taxes and Deductions Fund	Other
$ 13,102,949	$ 985,975	$ 7,403,974	$ 5,203,763	$ 5,617,804
-	62,637	1,282,336	-	-
10,350	-	-	96,015	-
50,000	-	-	-	-
-	-	9,277,272	-	-
-	-	45,300	-	-
$ 13,163,299	$ 1,048,613	$ 18,008,882	$ 5,299,778	$ 5,617,804
$ 321,304	$ -	$ 10,315	$ 5,289,778	$ 1,400,015
-	-	24	-	-
-	154	1,811	-	-
321,304	154	12,150	5,289,778	1,400,015
50,000	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2,468,377	-	-	-	-
10,323,618	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	10,000	-
-	1,048,458	17,996,732	-	4,217,788
12,791,995	1,048,458	17,996,732	10,000	4,217,788
$ 13,163,299	$ 1,048,613	$ 18,008,882	$ 5,299,778	$ 5,617,804

EXHIBIT H-3

TRUST AND AGENCY FUNDS

ANALYSIS OF CHANGES IN TRUST AND AGENCY FUNDS BALANCE
YEAR ENDED JUNE 30, 1982

	Total
Balance July 1, 1981	$ 417,457,671
Adjustments of Balance Forward	7,811
	417,465,482
Additions:	
Interest Earned (Net After Amortization of Premiums)	43,397,529
Profit or (Loss) on Sales of Securities	8,772,202
Revenue of Reserved Lands	107,458
Individual Contribution for Pensions, Plus Interest Allowed	47,976,691
Receipts from University of Maine and Maine Maritime Academy	61,622,184
Park and Recreation and Snowmobile Fees	415,576
Deposits by Federal Government, Cities, Rentals, Etc.	130,543,439
Coastal Protection Fund Fees	838,872
Sales of Timber, Gravel or Grass, Rentals, Etc.	14,321
Abandoned Property	299,768
Contributions from Other Funds:	
From General Fund	64,122,233
From Highway Fund	8,302,291
From Federal Expenditure Fund	5,099,545
From Other Special Revenue Funds	2,631,057
From Federal Block Grant	199,874
From Other Funds	2,367,288
Group Life Insurance Dividend	1,461,785
	378,172,122
Deductions:	
Administration Expenses	1,155,185
Distribution to Cities, Towns, Counties, Districts and Individuals	1,956,486
Payments of Payroll Taxes and Deductions	99,652,237
Refunds of Trust Deposits, Other Disbursements and Transfers	64,720,846
Interest Allowed on Individual Contributions	11,987,067
Health Insurance Premiums - Retired State Employees	1,357,373
Group Life Insurance Premiums	4,199,946
Pensions and Survivor Benefits Payments:	
State Employees	32,716,961
Teachers	47,419,007
Employees of Participating Districts	12,020,159
Refunds on Individual Contributions Plus Interest	10,101,534
Transferred to Coastal Protection Fund	940,000
Abandoned Property Transferred to General Fund	127,571
Distribution of Income from Non-Expendable Trusts:	
University of Maine	24,842
Other Beneficiaries	32,472
Interest on Lands Reserved Trust Fund Paid to Plantations	110,553
Baxter State Park	621,759
General Fund	129,779
Special Revenue Funds	65,108
Additions to Reserves and Other Charges and Credits	2,184,624
	291,523,519
Fund Balance June 30,1982	$ 504,114,086

Total Expendable Funds	NON-EXPENDABLE Total	Land Reserved Trust Fund	Permanent School Fund	Baxter State Park Trust Fund	Other Trust Funds
$ 411,277,707	$ 6,179,963	$ 2,759,250	$ 583,151	$ 2,099,811	$ 737,750
7,811	-	-	-	-	-
411,285,519	6,179,963	2,759,250	583,151	2,099,811	737,750
43,397,529	-	-	-	-	-
8,647,848	124,354	58,650	-	47,818	17,886
-	107,458	107,458	-	-	-
47,976,691	-	-	-	-	-
61,622,184	-	-	-	-	-
415,576	-	-	-	-	-
130,543,439	-	-	-	-	-
838,872	-	-	-	-	-
4,821	9,500	-	-	9,500	-
299,768	-	-	-	-	-
64,122,233	-	-	-	-	-
8,302,291	-	-	-	-	-
5,099,545	-	-	-	-	-
2,631,057	-	-	-	-	-
199,874	-	-	-	-	-
2,274,813	92,475	-	-	-	92,475
1,461,785	-	-	-	-	-
377,838,334	333,788	166,108	-	57,318	110,361
1,155,185	-	-	-	-	-
1,901,494	54,991	54,991	-	-	-
99,652,237	-	-	-	-	-
64,657,690	63,156	-	-	-	63,156
11,987,067	-	-	-	-	-
1,357,373	-	-	-	-	-
4,199,946	-	-	-	-	-
32,716,961	-	-	-	-	-
47,419,007	-	-	-	-	-
12,020,159	-	-	-	-	-
10,101,534	-	-	-	-	-
940,000	-	-	-	-	-
127,571	-	-	-	-	-
24,842	-	-	-	-	-
32,472	-	-	-	-	-
110,553	-	-	-	-	-
621,759	-	-	-	-	-
129,779	-	-	-	-	-
65,108	-	-	-	-	-
2,184,624	-	-	-	-	-
291,405,371	118,148	54,991	-	-	63,156
$ 497,718,482	$ 6,395,604	$ 2,870,367	$ 583,151	$ 2,157,129	$ 784,956

EXHIBIT H-4

TRUST AND AGENCY FUNDS

ANALYSIS OF CHANGES IN EXPENDABLE TRUST AND AGENCY FUNDS BALANCE
YEAR ENDED JUNE 30, 1982

	Total	Maine State Retirement System
Balance July 1, 1981	$ 411,277,707	$ 381,376,178
Adjustment of Balance Forward	7,811	7,477
	411,285,519	381,383,655
Additions:		
Interest Earned (Net After Amortization of Premiums)	43,397,529	37,883,766
Profit or (Loss) on Sale of Securities	8,647,848	8,647,848
Individual Contributions for Pensions, Plus Interest Allowed	47,976,691	47,976,691
Receipts from University of Maine and Maine Maritime Academy	61,622,184	461,770
Park and Recreation and Snowmobile Fees	415,576	-
Deposits by Federal Government, Cities, Towns and Individuals	130,543,439	20,006,061
Coastal Protection Fund Fees	838,872	-
Sales of Timber, Gravel or Grass, Rentals, Etc.	4,821	-
Abandoned Property	299,768	-
Contributions and Transfers from Other Funds:		
From General Fund	64,122,233	63,455,632
From Highway Fund	8,302,291	8,258,159
From Federal Expenditure Funds	5,099,545	5,072,196
From Other Special Revenue Funds	2,631,057	2,616,842
From Federal Block Grant	199,874	196,448
From Other Funds	2,274,813	2,265,416
Group Life Insurance Dividend	1,461,785	-
	377,838,334	196,840,834
Deductions:		
Administration Expense	1,155,185	1,010,199
Distribution to Cities, Towns, Counties and Indiv.	1,901,494	-
Payments of Payroll Taxes and Deductions	99,652,237	-
Refunds of Trust Deposits, Other Disbursements and Transfers	64,657,690	-
Interest Allowed on Individual Contributions	11,987,067	11,987,067
Health Insurance Premiums - Retired State Employees	1,357,373	1,357,373
Group Life Insurance Premiums	4,199,946	-
Pensions and Survivor Benefits Payments:		
State Employees	32,716,961	32,716,961
Teachers	47,419,007	47,419,007
Employees of Participating Districts	12,020,159	12,020,159
Refunds of Individual Contributions Plus Interest	10,101,534	10,101,534
Transfer to Coastal Protection Fund	940,000	-
Abandoned Property Transfer to General Fund	127,571	-
Distribution of Income from Non-Expendable Trusts:		
University of Maine	24,842	-
Other Beneficiaries	32,472	-
Interest on Lands Reserved Trust Fund Paid to Plant.	110,553	-
Baxter State Park	621,759	-
General Fund	129,779	-
Special Revenue Funds	65,108	-
Additions to Reserves and Other Charges and Credits	2,184,624	(41,322)
	291,405,371	116,570,981
Fund Balance June 30, 1982	$ 497,718,482	$ 461,653,507

REVENUE RECEIPTS ON NON-EXPENDABLE TRUSTS					AGENCY FUNDS	
Group Life Insurance Funds	Lands Reserved Trust Fund	Permanent School Fund	Other Trust Funds	Private Trusts	Payroll Taxes and Deductions Fund	Other
$ 10,711,109	$ 90,115	$ -	$ 571,357	$ 15,476,631	$ 10,000	$ 3,042,314
-	-	-	-	7	-	327
10,711,109	90,115	-	571,357	15,476,638	10,000	3,042,641
1,887,318	268,131	65,108	352,736	981,367	482,655	1,476,445
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	61,160,414
-	-	-	-	-	-	415,576
3,136,353	-	-	685,525	4,644,288	101,480,164	591,046
-	-	-	-	838,872	-	-
-	-	-	-	-	-	4,821
-	-	-	-	299,768	-	-
666,601	-	-	-	-	-	-
44,132	-	-	-	-	-	-
27,349	-	-	-	-	-	-
14,215	-	-	-	-	-	-
3,426	-	-	-	-	-	-
9,396	-	-	-	-	-	-
1,461,785	-	-	-	-	-	-
7,250,577	268,131	65,108	1,038,261	6,764,296	101,962,819	63,648,304
60,350	-	-	-	-	84,636	-
909,396	-	-	-	55,863	-	936,235
-	-	-	-	-	99,652,237	-
-	-	-	-	3,120,768	-	61,536,922
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,199,946	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	940,000	-	-
-	-	-	-	127,571	-	-
-	-	-	24,842	-	-	-
-	-	-	32,472	-	-	-
-	110,553	-	-	-	-	-
-	-	-	621,759	-	-	-
-	129,779	-	-	-	-	-
-	-	65,108	-	-	-	-
-	-	-	-	-	2,225,946	-
5,169,692	240,332	65,108	679,074	4,244,203	101,962,819	62,473,157
$ 12,791,995	$ 117,914	$ -	$ 930,544	$ 17,996,732	$ 10,000	$ 4,217,788

GENERAL LONG TERM DEBT

The General Long Term Debt account group is utilized to account for the long term liabilities which are intended to be repaid by appropriations, income from short term investments and student fees.

The general long term debt outstanding at June 30, 1982 totaled $253,277,000.

Bonded debt related to the Enterprise Funds ($240,000) is not included in the accompanying statement because it is repayable from the operations of the Maine Island Ferry Service.

EXHIBIT J-1

GENERAL LONG TERM DEBT

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1982	1981
ASSETS AND AMOUNTS TO BE PROVIDED FOR THE RETIREMENT OF GENERAL BONDS		
Amount to be Provided from Future Revenue for Retirement of Bonds	$253,277,000	$259,840,000
Amount Necessary to Retire Notes	18,445,000	-
	$271,722,000	$259,840,000
LIABILITIES AND RESERVES		
Bonds Payable	$253,277,000	$259,840,000
Bond Anticipation Notes Payable	18,445,000	-
	$271,722,000	$259,840,000

SOURCE OF FUTURE REVENUE				
General Fund	Highway Fund	University of Maine	Student Housing and Dining Facility	Maine Veteran's Home
$161,217,000	$ 67,745,000	$ 12,060,000	$ 11,865,000	$ 390,000
17,445,000	-	-	-	1,000,000
$178,662,000	$ 67,745,000	$ 12,060,000	$ 11,865,000	$ 1,390,000
$161,217,000	$ 67,745,000	$ 12,060,000	$ 11,865,000	$ 390,000
17,445,000	-	-	-	1,000,000
$178,662,000	$ 67,745,000	$ 12,060,000	$ 11,865,000	$ 1,390,000

EXHIBIT J-2

GENERAL LONG TERM DEBT

(In Thousands of Dollars)

DESCRIPTION OF LOAN	Date of Issue	Interest Rate %
GENERAL BONDED DEBT		
GENERAL FUND		
Capital Improvements	May 1, 1964	3.00
Pollution Abatement	July 1, 1965	3.00
Capital Improvement - University of Maine	February 15, 1966	4.00
Capital Improvement - Mental Health Department	November 1, 1966	3.75
Maine Cultural Building	March 15, 1967	3.30
		3.40
General Purposes	March 15, 1968	4.50
		4.40
General Purposes	July 1, 1968	4.00
		4.10
General Purposes	March 1, 1969	4.70
General Purposes	October 15, 1969	5.60
		5.70
General Purposes	February 15, 1970	6.00
		6.30
General Purposes	April 1, 1970	5.70
		4.00
General Purposes	November 15, 1970	6.00
School Building Construction	March 15, 1971	4.25
		4.50
General Purposes	October 15, 1971	4.25
		4.50
		4.00
General Purposes	April 15, 1972	4.80
		3.25
General Purposes	November 15, 1972	4.40
		4.75
		4.00
General Purposes	April 15, 1973	4.90
		4.00
General Purposes	November 15, 1973	4.75
		3.00
General Purposes	May 15, 1974	6.00
		5.70
		4.00
General Purposes	November 1, 1974	5.40
		5.50
		5.75
General Purposes	May 15, 1975	7.00
		6.40
		5.00

Amount of Issue	Bonded Debt Outstanding July 1, 1981	Current Transactions		Bonded Debt Outstanding June 30, 1982
		New Bonds Issued	Matured	
$ 4,820	$ 1,220	$ -	$ 450	$ 770
1,715	1,225	-	245	980
6,970	1,790	-	370	1,420
500	150	-	25	125
240	80	-	20	60
40	40	-	-	40
4,000	750	-	250	500
1,000	1,000	-	-	1,000
5,500	1,650	-	550	1,100
2,750	2,750	-	-	2,750
5,630	5,630	-	700	4,930
5,200	1,600	-	400	1,200
2,140	2,140	-	-	2,140
3,620	2,715	-	905	1,810
5,455	5,455	-	-	5,455
14,110	5,810	-	830	4,980
1,570	1,570	-	-	1,570
11,680	7,285	-	730	6,555
1,000	750	-	250	500
1,750	1,750	-	-	1,750
9,660	3,450	-	690	2,760
2,760	2,760	-	-	2,760
1,330	1,330	-	-	1,330
5,850	5,850	-	650	5,200
1,300	1,300	-	-	1,300
11,550	4,950	-	825	4,125
4,125	4,125	-	-	4,125
805	805	-	-	805
11,825	10,750	-	1,075	9,675
2,120	2,120	-	-	2,120
4,400	3,300	-	275	3,025
230	230	-	-	230
4,840	1,760	-	440	1,320
3,080	3,080	-	-	3,080
820	820	-	-	820
4,800	1,920	-	480	1,440
2,400	2,400	-	-	2,400
2,335	2,335	-	-	2,335
7,740	2,580	-	860	1,720
6,880	6,880	-	-	6,880
2,530	2,530	-	-	2,530

EXHIBIT J-2

GENERAL LONG TERM DEBT

(In Thousands of Dollars) DESCRIPTION OF LOAN	Date of Issue	Interest Rate %
GENERAL BONDED DEBT (CON'T)		
GENERAL FUND (CON'T)		
General Purposes	April 15, 1976	4.25
		4.50
General Purposes	March 15, 1977	4.40
		4.60
		4.75
General Purposes	March 15, 1978	4.60
General Purposes	November 15, 1978	5.25
		5.30
General Purposes	April 1, 1980	9.50
		8.00
Mini-Bonds	July 28-August 1, 1980	6.10
General Purposes	May 15, 1981	11.00
		10.00
		9.00
General Purposes	May 15, 1981	11.00
		10.00
		9.00
General Purposes	March 15, 1982	11.25
		10.25
HIGHWAY FUND		
Bangor-Brewer Bridge	August 1, 1952	1.75
Jonesport - Reach Bridge	December 1, 1956	2.375
Highway and Bridges	August 1, 1961	3.10
	July 15, 1963	2.90
		3.00
	March 15, 1967	3.30
		3.40
	July 1, 1967	3.70
		3.75
	October 15, 1968	3.70
		3.90
		4.00
Androscoggin River Bridge	July 1, 1970	6.50
		5.00
Highways and Bridges	July 1, 1970	6.50
		5.00
Androscoggin River Bridge	October 15, 1971	4.00
		4.50
		4.00
Highway and Bridges	October 15, 1971	4.00
		4.50
		4.00

Amount of Issue	Bonded Debt Outstanding July 1, 1981	Current Transactions		Bonded Debt Outstanding June 30, 1982
		New Bonds Issued	Matured	
$ 9,725	$ 3,890	$ -	$ 1,945	$ 1,945
5,830	5,830	-	-	5,830
9,240	3,080	-	1,540	1,540
3,080	3,080	-	-	3,080
3,085	3,085	-	-	3,085
12,420	9,660	-	1,380	8,280
10,430	10,430	-	1,490	8,940
1,505	1,505	-	-	1,505
240	200	-	40	160
560	560	-	-	560
938	870	-	118	752
8,350	8,350	-	1,480	6,870
5,365	5,365	-	-	5,365
595	595	-	-	595
1,710	1,710	-	285	1,425
3,135	3,135	-	-	3,135
855	855	-	-	855
7,000	-	7,000	-	7,000
680	-	680	-	680
255,813	172,835	7,680	19,298	161,217
1,500	1,200	-	50	1,150
800	180	-	30	150
900	150	-	150	-
2,800	700	-	700	-
1,400	1,400	-	-	1,400
7,800	2,600	-	650	1,950
1,300	1,300	-	-	1,300
4,125	1,875	-	375	1,500
750	750	-	-	750
6,240	480	-	480	-
2,400	2,400	-	-	2,400
960	960	-	-	960
2,125	875	-	125	750
375	375	-	-	375
10,880	4,480	-	640	3,840
1,920	1,920	-	-	1,920
1,300	400	-	100	300
600	600	-	-	600
100	100	-	-	100
3,900	1,200	-	300	900
1,800	1,800	-	-	1,800
300	300	-	-	300

EXHIBIT J-2

GENERAL LONG TERM DEBT

(In Thousands of Dollars) DESCRIPTION	Date of Issue	Interest Rate %
GENERAL BONDED DEBT (CON'T)		
HIGHWAY FUND (CON'T)		
Highway and Bridges (Con't)	August 1, 1972	4.75
		5.00
		3.00
	November 1, 1974	5.40
		5.50
		5.75
	April 1, 1980	9.80
		8.00
	May 15, 1981	11.00
		10.00
		9.00
	March 15, 1982	11.25
		10.25
		10.50
		9.25
SELF-LIQUIDATING		
University of Maine - Orono	June 1, 1960	3.50
		1.00
	August 1, 1961	3.50
		1.00
	April 1, 1963	3.20
		.25
	July 1, 1964	3.30
		.10
	February 15, 1966	3.50
		.10
University of Maine - Portland-Gorham	March 15, 1978	4.60
State Colleges and Vocational Institutes		
Student Housing and Dining Facilities	June 15, 1962	3.00
		1.00
	May 1, 1964	3.00
		.10
	March 15, 1967	3.30
		3.40
	March 15, 1968	4.50
		4.40
		3.00
	March 1, 1969	4.70
		3.00
	April 1, 1980	9.50
		8.00
		8.30

Amount of Issue	Bonded Debt Outstanding July 1, 1981	Current Transactions		Bonded Debt Outstanding June 30, 1982
		New Bonds Issued	Matured	
$ 9,450	$ 4,050	$ -	$ 675	$ 3,375
3,375	3,375	-	-	3,375
675	675	-	-	675
5,150	2,060	-	515	1,545
2,575	2,575	-	-	2,575
2,575	2,575	-	-	2,575
3,900	3,250	-	650	2,600
9,100	9,100	-	-	9,100
2,520	2,520	-	420	2,100
4,620	4,620	-	-	4,620
1,260	1,260	-	-	1,260
5,175	-	5,175	-	5,175
1,150	-	1,150	-	1,150
1,725	-	1,725	-	1,725
3,450	-	3,450	-	3,450
110,975	62,105	11,500	5,860	67,745
2,575	2,010	-	80	1,930
155	155	-	-	155
2,155	1,770	-	60	1,710
125	125	-	-	125
1,550	1,350	-	45	1,305
95	95	-	-	95
1,510	1,390	-	40	1,350
95	95	-	-	95
4,605	4,140	-	120	4,020
555	555	-	-	555
855	765	-	45	720
14,275	12,450	-	390	12,060
1,415	1,045	-	100	945
285	285	-	-	285
620	275	-	50	225
550	550	-	-	550
1,390	520	-	120	400
2,150	2,150	-	-	2,150
2,475	640	-	200	440
3,465	3,465	-	-	3,465
775	775	-	-	775
350	350	-	30	320
380	380	-	-	380
510	425	-	85	340
1,190	1,190	-	-	1,190
400	400	-	-	400

EXHIBIT J-2

GENERAL LONG TERM DEBT

(In Thousands of Dollars)

DESCRIPTION OF LOAN	Date of Issue	Interest Rate %
GENERAL BONDED DEBT (CON'T)		
SELF-LIQUIDATING (CON'T)		
Maine Veterans Home	May 15, 1981	11.00
		10.00
		9.00
	May 15, 1982	11.25
		10.25
		10.50
		9.25
TOTAL GENERAL BONDED DEBT		

Amount of Issue	Bonded Debt Outstanding July 1, 1981	Current Transactions		Bonded Debt Outstanding June 30, 1982
		New Bonds Issued	Matured	
$ 60	$ 60	$ -	$ 10	$ 50
110	110	-	-	110
30	30	-	-	30
90	-	90	-	90
20	-	20	-	20
30	-	30	-	30
60	-	60	-	60
16,355	12,650	200	595	12,255
$ 406,306	$ 260,040	$ 19,380	$ 26,143	$ 253,277

GENERAL FIXED ASSETS

The General Fixed Asset Account Group provides a record of the cost of the land, buildings, improvements and capital equipment which was purchased from Funds other than the Enterprise and Internal Service Funds. The latter Funds maintain their own fixed asset records.

General fixed assets are defined as tangible property having a life of more than one year and costing in excess of $100. They do not include 1) roads, bridges and related highway systems, 2) display items of the Maine State Museum or 3) property acquired by tax lien. Original construction costs have been researched for buildings back to the mid 1800's; Equipment acquired prior to 1950 has been valued at estimated cost. Additions are recorded at cost. General fixed assets are not subject to depreciation.

The following Statement of General Fixed Assets has been prepared from the Bureau of Public Improvement's summary of agency inventory records as of June 30, 1981 which has been amended to reflect the cost of property and equipment acquired in 1982. Disposition in 1982 are not believed to be material.

EXHIBIT K-1

STATEMENT OF GENERAL FIXED ASSETS
June 30, 1982

(In Thousands of Dollars)

GENERAL FIXED ASSETS	
Land	$ 26,340,610
Buildings	117,606,082
Improvements Other than Buildings	18,375,383
Equipment	54,541,686
	$216,863,763
INVESTMENT IN GENERAL FIXED ASSETS	$216,863,763

STATISTICAL DATA

EXHIBIT S-1

STATISTICAL DATA

GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUES
LAST FIVE FISCAL YEARS

Fiscal Year	*Taxes	From Federal Government	From Cities, Towns and Counties	Service Charges	Transferred From Bureau of Alcoholic Beverages	Other Revenue	Transfers From Other Governmental Funds
1978	$544,397,854	$318,693,293	$ 7,428,637	$ 23,728,215	$26,733,160	$20,559,358	$4,279,777
1979	580,230,911	340,082,251	8,939,806	17,905,762	27,009,029	30,095,105	3,439,732
1980	647,335,389	376,521,773	9,266,858	19,495,579	27,689,272	31,007,648	4,333,973
1981	700,024,417	412,450,861	8,195,176	22,284,016	30,037,763	33,318,702	5,019,697
1982	757,375,814	389,793,375	8,157,307	29,493,730	31,533,461	27,916,486	2,390,570

EXHIBIT S-2

GOVERNMENTAL FUNDS
TAX REVENUE BY SOURCE
LAST FIVE FISCAL YEARS

Fiscal Year	Sales and Use Tax	Income Tax	Gas Tax	Cigarette Tax	Motor Vehicle Registration and Drivers' Licenses	Unemployment Compensation Tax	All Other Taxes	Total Taxes (As Above)
1978	$185,338,842	$137,483,609	$55,810,902	$24,364,240	$24,855,722	$48,847,634	$67,696,902	$544,397,854
1979	197,783,474	153,752,898	56,434,387	23,567,679	24,756,648	57,626,309	66,309,513	580,230,911
1980	213,826,845	187,775,612	50,959,263	24,165,799	35,790,507	61,431,632	73,385,728	647,335,389
1981	235,160,515	215,793,625	48,650,472	24,375,774	34,181,763	62,297,911	79,534,357	700,024,417
1982	249,342,069	245,675,142	49,213,399	24,661,440	35,226,675	62,913,565	90,343,524	757,375,814

EXHIBIT S-3

STATISTICAL DATA

BONDED DEBT ALL FUNDS
UNMATURED BONDS AT JUNE 30
LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL	GENERAL FUND BONDS	HIGHWAY AND BRIDGE BONDS	ALL OTHER
1973	$ 257,225,000	$ 158,020,000	$ 69,945,000	$ 29,260,000
1974	257,210,000	163,990,000	64,720,000	28,500,000
1975	277,570,000	179,765,000	70,095,000	27,710,000
1976	279,225,000	187,010,000	65,305,000	26,910,000
1977	274,850,000	188,270,000	60,515,000	26,065,000
1978	269,075,000	187,235,000	55,725,000	26,115,000
1979	262,050,000	185,945,000	50,935,000	25,170,000
1980	254,835,000	169,370,000	59,145,000	26,320,000
1981	259,520,000	171,965,000	62,105,000	25,450,000
1982	253,277,000	161,217,000	67,745,000	24,315,000